Statistics of Income

Program Documentation

Data Items by Forms and Schedules

2024

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Statistics of Income Program Documentation

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2024

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Statistics of Income Program Documentation

Data Items by Forms and Schedules

2024

Table of Contents

Page

Preface xi

Individual and Tax Exempt Branch

Basic Individual Study

Form 1040, U.S. Individual Income Tax Return 2
- **Schedule 1 (Form 1040),** Additional Income and Adjustments to Income 4
- **Schedule 2 (Form 1040),** Additional Taxes 6
- **Schedule 3 (Form 1040),** Additional Credits and Payments 8
- **Schedule A (Form 1040),** Itemized Deductions 9
- **Schedule B (Form 1040),** Interest and Ordinary Dividends 10
- **Schedule C (Form 1040),** Profit or Loss From Business (Sole Proprietorship) 11
- **Schedule D (Form 1040),** Capital Gains and Losses 13
- **Schedule E (Form 1040),** Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.) 15
- **Schedule EIC (Form 1040),** Earned Income Credit Qualifying Child Information 17
- **Schedule F (Form 1040),** Profit or Loss From Farming 18
- **Schedule H (Form 1040),** Household Employment Taxes (For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes) 20
- **Schedule J (Form 1040),** Income Averaging for Individuals With Income from Farming or Fishing 22
- **Schedule R (Form 1040),** Credit for the Elderly or the Disabled 24
- **Schedule SE (Form 1040),** Self-Employment Tax 26

Form 461, Limitation on Business Losses 28
Form 965-A, Individual Report of Net 965 Tax Liability 29
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment) 32
Form 1116, Foreign Tax Credit (Individual, Estate, or Trust) 33
Form 2106, Employee Business Expenses 35
Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains 37
Form 2441, Child and Dependent Care Expenses 38
Form 2555, Foreign Earned Income 40
Form 3468, Investment Credit 43
Form 3800, General Business Credit 55
Form 3903, Moving Expenses 64
Form 4136, Credit for Federal Tax Paid on Fuels 65
Form 4137, Social Security and Medicare Tax on Unreported Tip Income 69
Form 4562, Depreciation and Amortization (Including Information on Listed Property) 70
Form 4684, Casualties and Thefts 72
Form 4797, Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2)) 76
Form 4835, Farm Rental Income and Expenses (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor)) (Income Not Subject to Self-Employment Tax) 78

Form 4952, Investment Interest Expense Deduction 79
Form 4972, Tax on Lump-Sum Distributions (From Qualified Plans of Participants Born Before January 2, 1936) 80
Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts 81
Form 5405, Repayment of the First-Time Homebuyer Credit 84
Form 5695, Residential Energy Credits 85
Form 5884, Work Opportunity Credit 88
Form 6198, At-Risk Limitations 89
Form 6251, Alternative Minimum Tax—Individuals 90
Form 6252, Installment Sale Income 92
Form 6765, Credit for Increasing Research Activities 93
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles 97
Form 7205, Energy Efficient Commercial Buildings Deduction 98
Form 8283, Noncash Charitable Contributions 99
Form 8396, Mortgage Interest Credit (For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies) 101
Form 8582, Passive Activity Loss Limitations 102
Form 8586, Low-Income Housing Credit 103
Form 8606, Nondeductible IRAs 104
Form 8609-A, Annual Statement for Low-Income Housing Credit 106
Form 8615, Tax for Certain Children Who Have Unearned Income 107
Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts 108
Schedule 8812 (Form 1040), Credits for Qualifying Children and Other Dependents 111
Form 8814, Parents' Election To Report Child's Interest and Dividends 113
Form 8824, Like-Kind Exchanges (and section 1043 conflict-of-interest sales) 114
Form 8829, Expenses for Business Use of Your Home 116
Form 8834, Qualified Electric Vehicle Credit 117
Form 8839, Qualified Adoption Expenses 118
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips 120
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts 121
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits) 123
Form 8867, Paid Preparer's Due Diligence Checklist 125
Form 8880, Credit for Qualified Retirement Savings Contributions 127
Form 8888, Allocation of Refund (Including Savings Bond Purchases) 128
Form 8889, Health Savings Accounts (HSAs) 129
Form 8903, Domestic Production Activities Deduction 130
Form 8910, Alternative Motor Vehicle Credit 131
Form 8911, Alternative Fuel Vehicle Refueling Property Credit 132
Schedule A (Form 8911), Alternative Fuel Vehicle Refueling Property 133
Form 8919, Uncollected Social Security and Medicare Tax on Wages 134
Form 8936, Clean Vehicle Credits 135
Schedule A (Form 8936), Clean Vehicle Credit Amount 136
Form 8938, Statement of Specified Foreign Financial Assets 139
Form 8941, Credit for Small Employer Health Insurance Premiums 140
Form 8959, Additional Medicare Tax 141
Form 8960, Net Investment Income Tax—Individuals, Estates, and Trusts 142
Form 8962, Premium Tax Credit (PTC) 143
Form 8990, Limitation on Business Interest Expense Under Section 163(j) 145
Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI) 147
Form 8994, Employer Credit for Paid Family and Medical Leave 148
Form 8995, Qualified Business Income Deduction Simplified Computation 149

Basic Individual Study—continued

Form 8995-A, Qualified Business Income Deduction 150
Schedule C (Form 8995-A), Loss Netting and Carryforward 152
Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments 153
Form W-2, Wage and Tax Statement 155

Information Returns Match Study

Form W-2, Wage and Tax Statement 156
Form W-2G, Certain Gambling Winnings 157
Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding 158
Form 1095-A, Health Insurance Marketplace Statement 159
Form 1095-B, Health Coverage 160
Form 1095-C, Employer-Provided Health Insurance Offer and Coverage 161
Form 1097-BTC, Bond Tax Credit 162
Form 1098, Mortgage Interest Statement 163
Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes 164
Form 1098-E, Student Loan Interest Statement 165
Form 1098-F, Fines, Penalties, and Other Amounts 166
Form 1098-Q, Qualifying Longevity Annuity Contract Information 167
Form 1098-T, Tuition Statement 168
Form 1099-A, Acquisition or Abandonment of Secured Property 169
Form 1099-B, Proceeds From Broker and Barter Exchange Transactions 170
Form 1099-C, Cancellation of Debt 171
Form 1099-CAP, Changes in Corporate Control and Capital Structure 172
Form 1099-DIV, Dividends and Distributions 173
Form 1099-G, Certain Government Payments 174
Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments 175
Form 1099-INT, Interest Income 176
Form 1099-K, Payment Card and Third Party Network Transactions 177
Form 1099-LS, Reportable Life Insurance Sale 178
Form 1099-LTC, Long-Term Care and Accelerated Death Benefits 179
Form 1099-MISC, Miscellaneous Information 180
Form 1099-NEC, Nonemployee Compensation 181
Form 1099-OID, Original Issue Discount 182
Form 1099-PATR, Taxable Distributions Received From Cooperatives 183
Form 1099-Q, Payments From Qualified Education Programs (Under Sections 529 and 530) 184
Form 1099-QA, Distributions From ABLE Accounts 185
Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. 186
Form 1099-S, Proceeds From Real Estate Transactions 187
Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA 188
Form 1099-SB, Seller's Investment in Life Insurance Contract 189
Form 3921, Exercise of an Incentive Stock Option Under Section 422(b) 190
Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) 191
Form 5498, IRA Contribution Information 192
Form 5498-ESA, Coverdell ESA Contribution Information 193
Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information 194
Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests 195
Form 8596, Information Return for Federal Contracts 196
Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax 197
Schedule K-1 (Form 1041), Beneficiary's Share of Income, Deductions, Credits, etc. 198
Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. 199
Schedule K-1 (Form 1120S), Shareholder's Share of Income, Deductions, Credits, etc 200

Estate and Gift Programs

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return 201
Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return 217

Tax-Exempt Organizations Programs

Form 990, Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) 227
Schedule A (Form 990 or 990-EZ), Public Charity Status and Public Support 239
Schedule C (Form 990 or 990-EZ), Political Campaign and Lobbying Activities 247
Schedule D (Form 990), Supplemental Financial Statements 251
Schedule G (Form 990 or 990-EZ), Supplemental Information Regarding Fundraising or Gaming Activities 256
Schedule H (Form 990), Hospitals 259
Schedule J (Form 990), Compensation Information 268
Schedule M (Form 990), Noncash Contributions 271
Schedule N (Form 990 or 990-EZ), Liquidation, Termination, Dissolution, or Significant Disposition of Assets 272
Schedule R (Form 990), Related Organizations and Unrelated Partnerships 274
Form 990-EZ, Short Form Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) 277
Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation 280
Form 990-T, Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e)) 293
Schedule A (Form 990-T), Unrelated Business Taxable Income From an Unrelated Trade or Business 295
Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code 299

Tax-Exempt Bonds Programs

Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues (Under Internal Revenue Code section 149(e)) 309
Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds 312
Form 8038-G, Information Return for Tax-Exempt Governmental Bonds 313
Form 8038-TC, Information Return for Tax Credit Bonds and Specified Tax Credit Bonds 315

Corporation, Partnership, and International Branch

Corporation Programs

Form 1120, U.S. Corporation Income Tax Return 322
Schedule D (Form 1120), Capital Gains and Losses 328
Schedule G (Form 1120), Information on Certain Persons Owning the Corporation's Voting Stock 329
Schedule M-3 (Form 1120), Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More 330
Schedule N (Form 1120), Foreign Operations of U.S. Corporations 333
Schedule O (Form 1120), Consent Plan and Apportionment Schedule for a Controlled Group 334
Schedule UTP (Form 1120), Uncertain Tax Position Statement 336
Form 1120-F, U.S. Income Tax Return of a Foreign Corporation 339
Schedules M-1 and M-2 (Form 1120-F), Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books 348
Schedule M-3 (Form 1120-F), Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of $10 Million or More 349
Form 1120-L, U.S. Life Insurance Company Income Tax Return 353
Schedule M-3 (Form 1120-L), Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of $10 Million or More 359
Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return 362
Schedule M-3 (Form 1120-PC), Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of $10 Million or More 371
Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts 374
Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies 379
Form 1120-S, U.S. Income Tax Return for an S Corporation 383
Schedule D (Form 1120-S), Capital Gains and Losses and Built-In Gains 388
Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. 390
Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International 391
Schedule M-3 (Form 1120-S), Net Income (Loss) Reconciliation for S Corporations With Total Assets of $10 Million or More 405
Form 1125-A, Cost of Goods Sold 408
Form 1125-E, Compensation of Officers 409
Form 3468, Investment Credit 410
Form 3800, General Business Credit 422
Form 4562, Depreciation and Amortization (Including Information on Listed Property) 431
Form 4626, Alternative Minimum Tax—Corporations 433
Form 4797, Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2)) 441
Form 5884, Work Opportunity Credit 443
Form 5884-A, Employee Retention Credit for Employers Affected by Qualified Disasters 444
Form 6478, Biofuel Producer Credit 445
Form 6765, Credit for Increasing Research Activities 446
Form 8586, Low-Income Housing Credit 449
Form 8594, Asset Acquisition Statement Under Section 1060 450
Form 8609-A, Annual Statement for Low-Income Housing Credit 451
Form 8820, Orphan Drug Credit 452
Form 8824, Like-Kind Exchanges (and section 1043 conflict-of-interest sales) 453
Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation 455
Form 8826, Disabled Access Credit 457

Corporation Programs—continued

Form 8827, Credit for Prior Year Minimum Tax—Corporations 458
Form 8834, Qualified Electric Vehicle Credit 459
Form 8835, Renewable Electricity Production Credit 460
Form 8844, Empowerment Zone Employment Credit 463
Form 8845, Indian Employment Credit 464
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips 465
Form 8864, Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit 466
Form 8869, Qualified Subchapter S Subsidiary Election (Under section 1361(b)(3) of the Internal Revenue Code) 467
Form 8874, New Markets Credit 468
Form 8881, Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment, and Military Spouse Participation 469
Form 8882, Credit for Employer-Provided Childcare Facilities and Services 470
Form 8896, Low Sulfur Diesel Fuel Production Credit 471
Form 8911, Alternative Fuel Vehicle Refueling Property Credit 472
Form 8916, Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups 473
Form 8916-A, Supplemental Attachment to Schedule M-3 474
Form 8925, Report of Employer-Owned Life Insurance Contracts 476
Form 8936, Clean Vehicle Credits 477
Form 8941, Credit for Small Employer Health Insurance Premiums 478
Form 8990, Limitation on Business Interest Expense Under Section 163(j) 479
Form 8994, Employer Credit for Paid Family and Medical Leave 482
Form 8996, Qualified Opportunity Fund 483

Partnership Programs

Form 1065, U.S. Return of Partnership Income 488
Schedule B-1 (Form 1065), Information on Partners Owning 50% or More of the Partnership 494
Schedule C (Form 1065), Additional Information for Schedule M-3 Filers 495
Schedule D (Form 1065), Capital Gains and Losses 496
Schedule K-2 (Form 1065), Partners' Distributive Share Items—International 497
Schedule M-3 (Form 1065), Net Income (Loss) Reconciliation for Certain Partnerships 505
Schedule F (Form 1040), Profit or Loss from Farming 508
Form 1125-A, Cost of Goods Sold 509
Form 3468, Investment Credit 510
Form 3800, General Business Credit 522
Form 4562, Depreciation and Amortization (Including Information on Listed Property) 530
Form 4797, Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2)) 532
Form 5884, Work Opportunity Credit 533
Form 5884-A, Employee Retention Credit for Employers Affected by Qualified Disasters 534
Form 6765, Credit for Increasing Research Activities 535
Form 8820, Orphan Drug Credit 537
Form 8824, Like-Kind Exchanges (and section 1043 conflict-of-interest sales) 538
Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation 540
Form 8835, Renewable Electricity Production Credit 541
Form 8844, Empowerment Zone Employment Credit 544
Form 8845, Indian Employment Credit 545
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips 546
Form 8864, Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit 547
Form 8874, New Markets Credit 548
Form 8881, Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment, and Military Spouse Participation 549
Form 8882, Credit for Employer-Provided Child Care Facilities and Services 550
Form 8896, Low Sulfur Diesel Fuel Production Credit 551
Form 8910, Alternative Motor Vehicle Credit 552
Form 8911, Alternative Fuel Vehicle Refueling Property Credit 553
Form 8925, Report of Employer-Owned Life Insurance Contracts 554
Form 8936, Clean Vehicle Credits 555
Form 8941, Credit for Small Employer Health Insurance Premiums 556
Form 8990, Limitation on Business Interest Expense Under Section 163(j) 557
Form 8994, Employer Credit for Paid Family and Medical Leave 559
Form 8996, Qualified Opportunity Fund 560
Form 8752, Required Payment or Refund Under Section 7519 564
Form 965-B, Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts 565
Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding 567

International Returns Programs

Form 1118, Foreign Tax Credit—Corporations 568
Schedule I (Form 1118), Reduction of Foreign Oil and Gas Taxes 575
Schedule J (Form 1118), Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances and Overall Foreign and Domestic Loss Account Balances 577
Schedule K (Form 1118), Foreign Tax Carryover Reconciliation Schedule 579
Form 5713, International Boycott Report 581
Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons 585
Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax 586
Form 8832, Entity Classification Election 587
Form 8975, Country-by-Country Report 589
Schedule A (Form 8975), Tax Jurisdiction and Constituent Entity Information 590
Form 8991, Tax on Base Erosion Payments of Taxpayers With Substantial Gross Receipts 591

Statistics of Income Program Documentation

Data Items by Forms and Schedules

2024

Preface

This publication contains the federal tax forms, schedules, and information documents that the Statistics of Income (SOI) Division of the IRS has selected for its tax year (TY) 2024 programs. Because some studies abstract information from the same forms and schedules, some forms and schedules are repeated in several sections of this document. Specific changes to the forms and schedules that occurred since the TY 2023 studies are highlighted in the different sections. Draft copies or copies from earlier tax years are included if TY 2024 forms and schedules were not yet available. The particular data items captured for each SOI project are indicated with a red block ( ) on facsimiles of the forms and schedules. This volume is organized in two parts:

- **Individual and Tax Exempt Branch** studies include data related to the *U.S. Individual Income Tax Return* (Form 1040) series, as well as data on sales of capital assets and an extensive program that connects income tax returns with information documents filed by third parties. The studies also include data collected for estate and gift taxes, tax-exempt organizations, and tax-exempt bonds.

- **Corporation, Partnership, and International Branch** studies focus on data collected from the *U.S. Corporation Income Tax Return* (Form 1120) series, SOI's Partnership program, as well as information collected from international filers.

Each tax form included in the SOI program is represented in this volume. Due to resource constraints, data from certain forms and schedules are collected periodically, rather than annually. For this reason, the contents of this document will vary somewhat from year to year. The information collected for each SOI project is developed in close collaboration with data users both inside and outside of the government. Most SOI programs are based on stratified samples of returns for which data are collected prior to IRS audits; therefore, the data represent information as originally reported by taxpayers.

Returns for the most recent tax year available are filed primarily during the prior calendar year, although returns for fiscal-year filers or filers for whom filing extensions have been granted may not be received by the IRS until the following calendar year. Consequently, data collected by SOI for a specific tax year will generally be made available to the public, in the form of tables and summary analyses, during the following two calendar years.

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Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2024** OMB No. 1545-0074 | **TAX FILING PERIOD** | **DLN** | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning , 2024, ending , 20 — See separate instructions.

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

Filing Status Check only one box.

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

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

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

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

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

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

Dependents (see instructions): If more than four dependents, see instructions and check here . . ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
1st thru 10th	**1st thru 4th**		**1st thru 4th**	**1st thru 4th**
	5th thru 10th		**5th thru 10th**	**5th thru 10th**

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)		1a
b	Household employee wages not reported on Form(s) W-2		1b
c	Tip income not reported on line 1a (see instructions)		1c
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d
e	Taxable dependent care benefits from Form 2441, line 26		1e
f	Employer-provided adoption benefits from Form 8839, line 29		1f
g	Wages from Form 8919, line 6		1g
h	Other earned income (see instructions)		1h
i	Nontaxable combat pay election (see instructions) 1i		
z	Add lines 1a through 1h		1z

Attach Sch. B if required.

2a	Tax-exempt interest 2a		b Taxable interest		2b
3a	Qualified dividends 3a		b Ordinary dividends		3b
4a	IRA distributions 4a		b Taxable amount **QCDHFD**		4b
5a	Pensions and annuities 5a		b Taxable amount		5b
6a	Social security benefits 6a		b Taxable amount		6b
c	If you elect to use the lump-sum election method, check here (see instructions)				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here **cap gain distrib**				7
8	Additional income from Schedule 1, line 10				8
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**				9
10	Adjustments to income from Schedule 1, line 26				10
11	Subtract line 10 from line 9. This is your **adjusted gross income**				11
12	**Standard deduction or itemized deductions** (from Schedule A) **SEE LN 12 BELOW:**				12
13	Qualified business income deduction from Form 8995 or Form 8995-A **DPAD sec 199A red amt**				13
14	Add lines 12 and 13				14
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**				15

Standard Deduction for—
- Single or Married filing separately, $14,600
- Married filing jointly or Qualifying surviving spouse, $29,200
- Head of household, $21,900
- If you checked any box under *Standard Deduction*, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2024)

LN 12 AMOUNTS: 12a Stndrd ded 12c* Tot itemized ded 12b* Disaster loss 12b Addnl ded 12d Total Stndrd ded

Tax and Credits

16 **Tax** (see instructions). Check if any from Form(s): 1 [redacted] 8814 2 [redacted] 4972 3 ☐ [redacted] sec. 962 tx / sec. 965 tx / F8621 tx / F8978 tx / sec. 6226 tx / sec. 1291 tx — 16 [redacted]

17 Amount from Schedule 2, line 3 — 17 [redacted]

18 Add lines 16 and 17 — 18 [redacted]

19 Child tax credit or credit for other dependents from Schedule 8812 — 19 [redacted]

20 Amount from Schedule 3, line 8 — 20 [redacted]

21 Add lines 19 and 20 — 21 [redacted]

22 Subtract line 21 from line 18. If zero or less, enter -0- — 22 [redacted]

23 Other taxes, including self-employment tax, from Schedule 2, line 21 — 23 [redacted]

24 Add lines 22 and 23. This is your **total tax** — 24 [redacted]

Payments

25 Federal income tax withheld from:

a Form(s) W-2 — 25a [redacted]

b Form(s) 1099 — 25b [redacted]

c Other forms (see instructions) — 25c [redacted]

d Add lines 25a through 25c — 25d [redacted]

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

26 2024 estimated tax payments and amount applied from 2023 return — 26 [redacted]

27 Earned income credit (EIC) — 27 [redacted]

28 Additional child tax credit from Schedule 8812 — 28 [redacted]

29 American opportunity credit from Form 8863, line 8 — 29 [redacted]

30 Reserved for future use — 30

31 Amount from Schedule 3, line 15 — 31 [redacted]

32 Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits** — 32 [redacted]

33 Add lines 25d, 26, and 32. These are your **total payments** — 33 [redacted]

Refund

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** — 34 [redacted]

35a Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐ — 35a [redacted]

Direct deposit? See instructions.

b Routing number [redacted] c Type: ☐ Checking ☐ Savings

d Account number [redacted]

EFI loan ind [redacted]
Dir Dep ind [redacted]

36 Amount of line 34 you want **applied to your 2025 estimated tax** — 36 [redacted]

Amount You Owe

37 Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions — 37 [redacted]

38 Estimated tax penalty (see instructions) — 38 [redacted]

Third Party Designee

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

Designee's name | Phone no. | Personal identification number (PIN)

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Joint return? See instructions. Keep a copy for your records.

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name			Phone no.	
Firm's address			Firm's EIN	

SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2024

Attachment Sequence No. **01**

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

Your social security number

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

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

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	[redacted]
2a	Alimony received		2a	[redacted]
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	[redacted]
4	Other gains or (losses). Attach Form 4797		4	[redacted]
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	[redacted]
6	Farm income or (loss). Attach Schedule F		6	[redacted]
7	Unemployment compensation		7	[redacted]
8	Other income:			
a	Net operating loss	8a		([redacted])
b	Gambling	8b		[redacted]
c	Cancellation of debt	8c		[redacted]
d	Foreign earned income exclusion from Form 2555	8d		([redacted])
e	Income from Form 8853	8e		[redacted]
f	Income from Form 8889	8f		[redacted]
g	Alaska Permanent Fund dividends	8g		[redacted]
h	Jury duty pay	8h		[redacted]
i	Prizes and awards	8i		[redacted]
j	Activity not engaged in for profit income	8j		[redacted]
k	Stock options	8k		[redacted]
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		[redacted]
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		[redacted]
n	Section 951(a) inclusion (see instructions)	8n		[redacted]
o	Section 951A(a) inclusion (see instructions)	8o		[redacted]
p	Section 461(l) excess business loss adjustment	8p		[redacted]
q	Taxable distributions from an ABLE account (see instructions)	8q		[redacted]
r	Scholarship and fellowship grants not reported on Form W-2	8r		[redacted]
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s		([redacted])
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t		[redacted]
u	Wages earned while incarcerated	8u		[redacted]
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v		[redacted]
z	Other income. List type and amount: **Sec. 965 Inc.** [redacted]	8z		[redacted]
9	Total other income. Add lines 8a through 8z		9	[redacted]
10	Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	[redacted]

Part II Adjustments to Income

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

SCHEDULE 2 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

Part I Tax

1	Additions to tax:			
a	Excess advance premium tax credit repayment. Attach Form 8962	1a		
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b		
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c		
d	Recapture of net EPE from Form 4255, line 2a, column (l)	1d		
e	Excessive payments (EP) from Form 4255. Check applicable box and enter amount. **(i)** [redacted] Line 1a, column (n) **(ii)** [redacted] Line 1c, column (n) **(iii)** [redacted] Line 1d, column (n) **(iv)** [redacted] Line 2a, column (n)	1e		
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. **(i)** [redacted] Line 1a, column (o) **(ii)** [redacted] Line 1c, column (o) **(iii)** [redacted] Line 1d, column (o) **(iv)** [redacted] Line 2a, column (o)	1f		
y	Other additions to tax (see instructions): **F8911** [redacted] **F8933/4255:2a(col c)** [redacted] **F8933/4255:2a(col k)** [redacted] **F4255:(col o)** [redacted]	1y		
z	Add lines 1a through 1y		1z	
2	Alternative minimum tax. Attach Form 6251		2	
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17		3	

Part II Other Taxes

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

(continued on page 2)

Part II Other Taxes *(continued)*

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

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

Part I Nonrefundable Credits

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

Part II Other Payments and Refundable Credits

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

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.
Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2024

Attachment Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR | **Your social security number**

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see instructions) 1

2 Enter amount from Form 1040 or 1040-SR, line 11 | 2 |

3 Multiply line 2 by 7.5% (0.075) 3

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4

Taxes You Paid

5 State and local taxes.

a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box 5a

b State and local real estate taxes (see instructions) 5b

c State and local personal property taxes 5c

d Add lines 5a through 5c 5d

e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately) 5e

6 Other taxes. List type and amount: _____ 6

_____

7 Add lines 5e and 6 7

Interest You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box 8

a Home mortgage interest and points reported to you on Form 1098. See instructions if limited 8a

b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address 8b

_____

_____

c Points not reported to you on Form 1098. See instructions for special rules 8c

d Reserved for future use 8d

e Add lines 8a through 8c 8e

9 Investment interest. Attach Form 4952 if required. See instructions 9

10 Add lines 8e and 9 . . . . . **other investment interest** 10

Gifts to Charity

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

11 Gifts by cash or check. If you made any gift of $250 or more, see instructions 11

12 Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500 . . . 12

13 Carryover from prior year . . . . . **capital gains limited** 13

14 Add lines 11 through 13 . . . . . **contributions not limited** 14

Casualty and Theft Losses

15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions 15

Other Itemized Deductions

16 Other—from list in instructions. List type and amount:

casualty or theft of income producing property Standard Deduction

Hurricane Disaster Loss **other than gambling** 16

Total Itemized Deductions

17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 17

18 If you elect to itemize deductions even though they are less than your standard deduction, check this box 18

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.
Go to *www.irs.gov/ScheduleB* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **08**

Name(s) shown on return

Your social security number

Part I Interest

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

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

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:	1	
2	Add the amounts on line 1	2	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	

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

Part II Ordinary Dividends

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

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

			Amount
5	List name of payer:	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	

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

Part III Foreign Accounts and Trusts

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

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

		Yes	No
7a	At any time during 2024, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:		
8	During 2024, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

OMB No. 1545-0074

2024

Attachment Sequence No. **09**

Name of proprietor

sex of the proprietor **sex of the proprietor verification code**

Social security number (SSN)

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

B **Enter code from instructions**

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

if name indicates LLC

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

E Business address (including suite or room no.)

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

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

G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2024, check here . . . . . ☐

I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions . . . . . ☐ **Yes** ☐ **No**

J If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ **Yes** ☐ **No**

Part I Income

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

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

8	Advertising	8		18	Office expense (see instructions) .	18	
9	Car and truck expenses (see instructions) . . .	9		19	Pension and profit-sharing plans .	19	
10	Commissions and fees .	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property . . .	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance . . .	21	
				22	Supplies (not included in Part III) .	22	
				23	Taxes and licenses	23	
14	Employee benefit programs (other than on line 19) .	14		24	Travel and meals:		
				a	Travel	24a	
15	Insurance (other than health)	15		b	Deductible meals (see instructions)	24b	
16	Interest (see instructions):			25	Utilities	25	
a	Mortgage (paid to banks, etc.)	16a		26	Wages (less employment credits)	26	
b	Other	16b		27a	Other expenses (from line 48) . .	27a	
17	Legal and professional services	17		b	Energy efficient commercial bldgs deduction (attach Form 7205) . .	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32. **nondeductible loss** **suspended loss carryover**	31	
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	**32a** ☐ All investment is at risk. **32b** ☐ Some investment is not at risk.	

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

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

43 When did you place your vehicle in service for business purposes? (month/day/year) ____/____/____

44 Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ Yes ☐ No

47a Do you have evidence to support your deduction? . . . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . . . ☐ Yes ☐ No

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

48	**Total other expenses.** Enter here and on line 27a	48

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to *www.irs.gov/ScheduleD* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **12**

Name(s) shown on return

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☐ **No**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions . . . . . **nondeductible loss ST**	**6**	( )
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	**7**	

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	**11**	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	
13	Capital gain distributions. See the instructions	**13**	
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	( )
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . . **nondeductible loss LT**	**15**	

Part III Summary

16 Combine lines 7 and 15 and enter the result . . . **undeterminable nondeductible** [redacted]. **16** [redacted]

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.

17 Are lines 15 and 16 **both** gains?

☐ **Yes.** Go to line 18.

☐ **No.** Skip lines 18 through 21, and go to line 22.

18 If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . **18** [redacted]

19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . **19** [redacted]

20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below.

☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of:

- The loss on line 16; or
- ($3,000), or if married filing separately, ($1,500)

. . . . . **21** ([redacted])

Note: When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16.

☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

OMB No. 1545-0074

2024

Attachment Sequence No. **13**

Name(s) shown on return | **Your social security number**

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions . . . . ☐ **Yes** ☐ **No**

B If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ **Yes** ☐ **No**

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

A	**number of rentals**	
B	**number of royalties**	
C		

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

Type of Property:

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

Income:		**Properties: RENTAL**	**ROYALTIES**	**TOTAL**
3 Rents received	**3**			
4 Royalties received	**4**			
Expenses:				
5 Advertising	**5**			
6 Auto and travel (see instructions)	**6**			
7 Cleaning and maintenance	**7**			
8 Commissions	**8**			
9 Insurance	**9**			
10 Legal and other professional fees	**10**			
11 Management fees	**11**			
12 Mortgage interest paid to banks, etc. (see instructions)	**12**			
13 Other interest	**13**			
14 Repairs	**14**			
15 Supplies	**15**			
16 Taxes	**16**			
17 Utilities	**17**			
18 Depreciation expense or depletion	**18**			
19 Other (list) _____	**19**			
20 Total expenses. Add lines 5 through 19	**20**			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**			
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	( )	( )	**nondeductible rental loss** **suspended loss carryover**)
23a Total of all amounts reported on line 3 for all rental properties	**23a**			
b Total of all amounts reported on line 4 for all royalty properties	**23b**			
c Total of all amounts reported on line 12 for all properties	**23c**			
d Total of all amounts reported on line 18 for all properties	**23d**			
e Total of all amounts reported on line 20 for all properties	**23e**			
24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**			
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	**25**	( )		
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	**26**			

Name(s) shown on return. Do not enter name and social security number if shown on other side. | **Your social security number**

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (**e**) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (**f**) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . . . ☐ Yes ☐ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	number of partnerships				☐	
B			☐		☐	☐
C	number of s-corps		☐			
D			☐		☐	☐

		Passive Income and Loss		Nonpassive Income and Loss		
		(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss allowed (see **Schedule K-1**)	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A	partnerships					
B						
C	s-corporations					
D						
29a	Totals					
b	Totals					

30	Add columns (h) and (k) of line 29a	30	
31	Add columns (g), (i), and (j) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	

Part III Income or Loss From Estates and Trusts

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

		Passive Income and Loss		Nonpassive Income and Loss	
		(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A					
B					
34a	Totals				
b	Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q**, line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q**, line 1b	(e) Income from **Schedules Q**, line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below .	39	

Part V Summary

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

SCHEDULE EIC (Form 1040)

Department of the Treasury
Internal Revenue Service

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
Go to *www.irs.gov/ScheduleEIC* for the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **43**

Name(s) shown on return | **Your social security number**

If you are separated from your spouse, filing a separate return, and meet the requirements to claim the EIC (see instructions), check here ☐

Before you begin:

- See the instructions for Form 1040, line 27, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child. See also Pub. 596.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.

CAUTION

- *You can't claim the EIC for a child who didn't live with you for more than half of the year.*
- *If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.*
- *If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.*
- *It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.*

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2024 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2024 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.			
3 Child's year of birth	Year ____ *If born after 2005 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ *If born after 2005 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ *If born after 2005 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4a Was the child under age 24 at the end of 2024, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** ☐ **No.** *Go to line 5.* *Go to line 4b.*	☐ **Yes.** ☐ **No.** *Go to line 5.* *Go to line 4b.*	☐ **Yes.** ☐ **No.** *Go to line 5.* *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2024?	☐ **Yes.** ☐ **No.** *Go to line 5.* The child is not a qualifying child.	☐ **Yes.** ☐ **No.** *Go to line 5.* The child is not a qualifying child.	☐ **Yes.** ☐ **No.** *Go to line 5.* The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)			
6 Number of months child lived with you in the United States during 2024 • If the child lived with you for more than half of 2024 but less than 7 months, enter "7." • If the child was born or died in 2024 and your home was the child's home for more than half the time they were alive during 2024, enter "12."	____ months *Do not enter more than 12 months.*	____ months *Do not enter more than 12 months.*	____ months *Do not enter more than 12 months.*

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to *www.irs.gov/ScheduleF* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **14**

Name of proprietor | **Social security number (SSN)**

sex of proprietor

A Principal crop or activity | **B** Enter code from Part IV | **C** Accounting method: ☐ Cash ☐ Accrual | **D** Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on passive los ☐ Yes ☐ No

F Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions . . . . . ☐ Yes ☐ No

G If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)			1a			
b	Cost or other basis of purchased livestock or other items reported on line 1a			1b			
c	Subtract line 1b from line 1a					1c	
2	Sales of livestock, produce, grains, and other products you raised					2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b	Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a		4b	Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	
b	CCC loans forfeited	5b		5c	Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2024	6a		6b	Taxable amount	6b	
c	If election to defer to 2025 is attached, check here ☐			6d	Amount deferred from 2023	6d	
7	Custom hire (machine work) income					7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions					9	

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

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

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

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

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

Nondeductible Loss (+)/Suspended Carryover (-)

Part III Farm Income—Accrual Method (see instructions)

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

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

CAUTION

Do not file Schedule F (Form 1040) to report the following.

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see the Instructions for Schedule C (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see the Instructions for Schedule C (Form 1040).*
- *Income from managing a farm for a fee or on a contract basis. Instead, see the Instructions for Schedule C (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see the Instructions for Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)
113110 Timber tract operations
113210 Forest nurseries and gathering of forest products
113310 Logging

SCHEDULE H (Form 1040)

Department of the Treasury
Internal Revenue Service

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

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

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

OMB No. 1545-0074

2024

Attachment Sequence No. **44**

Name of employer

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2024 don't have to complete this form for 2024.

A Did you pay **any one** household employee cash wages of $2,700 or more in 2024? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

☐ **Yes.** Skip lines B and C and go to line 1.
☐ **No.** Go to line B.

B Did you withhold federal income tax during 2024 for any household employee?

☐ **Yes.** Skip line C and go to line 7.
☐ **No.** Go to line C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2023 or 2024 to **all** household employees? (**Don't** count cash wages paid in 2023 or 2024 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Don't file this schedule.
☐ **Yes.** Skip lines 1–9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security tax	1	
2	Social security tax. Multiply line 1 by 12.4% (0.124)		2
3	Total cash wages subject to Medicare tax	3	
4	Medicare tax. Multiply line 3 by 2.9% (0.029)		4
5	Total cash wages subject to Additional Medicare Tax withholding	5	
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)		6
7	Federal income tax withheld, if any		7
8	Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7		8

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2023 or 2024 to **all** household employees? (**Don't** count cash wages paid in 2023 or 2024 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Include the amount from line 8 above on Schedule 2 (Form 1040), line 9. If you're not required to file Form 1040, see the line 9 instructions.

☐ **Yes.** Go to line 10.

Part II Federal Unemployment (FUTA) Tax

			Yes	No
10	Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "**No**"	10		
11	Did you pay all state unemployment contributions for 2024 by April 15, 2025? Fiscal year filers, see instructions	11		
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12		

Next: If you checked the "**Yes**" box on **all** the lines above, complete Section A.
If you checked the "**No**" box on **any** of the lines above, skip Section A and complete Section B.

Section A

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

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period From	(c) To	(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund

18	Totals	18	
19	Add columns (g) and (h) of line 18	19	
20	Total cash wages subject to FUTA tax (see the line 15 instructions)	20	
21	Multiply line 20 by 6.0% (0.06)	21	
22	Multiply line 20 by 5.4% (0.054)	22	
23	Enter the **smaller** of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) ☐	23	
24	**FUTA tax.** Subtract line 23 from line 21. Enter the result here and go to line 25	24	

Part III Total Household Employment Taxes

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

27 Are you required to file Form 1040?

☐ **Yes. Stop.** Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. **Don't** complete Part IV below.
☐ **No.** You may have to complete Part IV. See instructions for details.

Part IV Address and Signature — Complete this part **only** if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address | Apt., room, or suite no.

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

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature | Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

SCHEDULE J (Form 1040)

Department of the Treasury
Internal Revenue Service

Income Averaging for Individuals With Income from Farming or Fishing

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

OMB No. 1545-0074

2024

Attachment Sequence No. **20**

Name(s) shown on return | **Social security number (SSN)**

1	Enter the taxable income from your **2024** Form 1040, 1040-SR, or 1040-NR, line 15		**1**	
2a	Enter your **elected farm income**. See instructions. **Do not** enter more than the amount on line 1		**2a**	
	Capital gain included on line 2a:			
b	Excess, if any, of net long-term capital gain over net short-term capital loss	**2b**		
c	Unrecaptured section 1250 gain	**2c**		
3	Subtract line 2a from line 1		**3**	
4	Figure the tax on the amount on line 3 using the **2024** tax rates. See instructions		**4**	
5	If you used Schedule J to figure your tax for: • 2023, enter the amount from your 2023 Schedule J, line 11. • 2022 but not 2023, enter the amount from your 2022 Schedule J, line 15. • 2021 but not 2022 or 2023, enter the amount from your 2021 Schedule J, line 3. Otherwise, enter the taxable income from your **2021** Form 1040, 1040-SR, or 1040-NR, line 15. If zero or less, see instructions.	**5**		
6	Divide the amount on **line 2a** by 3.0	**6**		
7	Combine lines 5 and 6. If zero or less, enter -0-	**7**		
8	Figure the tax on the amount on line 7 using the **2021** tax rates. See instructions		**8**	
9	If you used Schedule J to figure your tax for: • 2023, enter the amount from your 2023 Schedule J, line 15. • 2022 but not 2023, enter the amount from your 2022 Schedule J, line 3. Otherwise, enter the taxable income from your **2022** Form 1040, 1040-SR, or 1040-NR, line 15. If zero or less, see instructions.	**9**		
10	Enter the amount from line 6	**10**		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	**11**		
12	Figure the tax on the amount on line 11 using the **2022** tax rates. See instructions		**12**	
13	If you used Schedule J to figure your tax for 2023, enter the amount from your 2023 Schedule J, line 3. Otherwise, enter the taxable income from your **2023** Form 1040, 1040-SR, or 1040-NR, line 15. If zero or less, see instructions	**13**		
14	Enter the amount from line 6	**14**		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	**15**		
16	Figure the tax on the amount on line 15 using the **2023** tax rates. See instructions		**16**	
17	Add lines 4, 8, 12, and 16		**17**	

18 Amount from line 17 . . . . . **18**

19 If you used Schedule J to figure your tax for:
- 2023, enter the amount from your 2023 Schedule J, line 12.
- 2022 but not 2023, enter the amount from your 2022 Schedule J, line 16.
- 2021 but not 2022 or 2023, enter the amount from your 2021 Schedule J, line 4.

Otherwise, enter the tax from your **2021** Form 1040, 1040-SR, or 1040-NR, line 16. **19**

20 If you used Schedule J to figure your tax for:
- 2023, enter the amount from your 2023 Schedule J, line 16.
- 2022 but not 2023, enter the amount from your 2022 Schedule J, line 4.

Otherwise, enter the tax from your **2022** Form 1040, 1040-SR, or 1040-NR, line 16. **20**

21 If you used Schedule J to figure your tax for 2023, enter the amount from your 2023 Schedule J, line 4. Otherwise, enter the tax from your **2023** Form 1040, 1040-SR, or 1040-NR, line 16* **21**

* **Only** include tax reported on this line that is imposed by section 1 of the Internal Revenue Code. See instructions.

22 Add lines 19 through 21 . . . . . **22**

23 **Tax.** Subtract line 22 from line 18. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 16 . . . . . **23**

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

SCHEDULE R (Form 1040)

Department of the Treasury
Internal Revenue Service

Credit for the Elderly or the Disabled

Attach to Form 1040 or 1040-SR.
Go to *www.irs.gov/ScheduleR* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **16**

Name(s) shown on return | **Your social security number**

You may be able to take this credit and reduce your tax if by the end of 2024:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

TIP *In most cases, the IRS can figure the credit for you. See instructions.*

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2024:	Check only one box:
Single, Head of household, or Qualifying surviving spouse	**1** You were 65 or older	**1** ☐
	2 You were under 65 and you retired on permanent and total disability	**2** ☐
Married filing jointly	**3** Both spouses were 65 or older	**3** ☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	**4** ☐
	5 Both spouses were under 65, and both retired on permanent and total disability	**5** ☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	**6** ☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	**7** ☐
Married filing separately	**8** You were 65 or older and you lived apart from your spouse for all of 2024	**8** ☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2024	**9** ☐

Did you check box 1, 3, 7, or 8?

- **Yes.** Skip Part II and complete Part III on the back.
- **No.** Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: **1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2024, check this box ☐

- If you checked this box, you don't have to get another statement for 2024.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

Part III Figure Your Credit

10 **If you checked (in Part I):** **Enter:**

Box 1, 2, 4, or 7	$5,000
Box 3, 5, or 6	$7,500
Box 8 or 9	$3,750

→ **10**

Did you check box 2, 4, 5, 6, or 9 in Part I?

- **Yes.** You **must** complete line 11.
- **No.** Enter the amount from line 10 on line 12 and go to line 13.

11 **If you checked (in Part I):**

- Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

→ **11**

TIP *For more details on what to include on line 11, see* Figure Your Credit *in the instructions.*

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others**, enter the amount from line 10 → **12**

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2024.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions) **13a**

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions) **13b**

c Add lines 13a and 13b. (Even though these income items aren't taxable, they **must** be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c**

14 Enter the amount from Form 1040 or 1040-SR, line 11 **14**

15 **If you checked (in Part I):** **Enter:**

Box 1 or 2	$7,500
Box 3, 4, 5, 6, or 7	$10,000
Box 8 or 9	$5,000

15

16 Subtract line 15 from line 14. If zero or less, enter -0- **16**

17 Enter one-half of line 16 **17**

18 Add lines 13c and 17 → **18**

19 Subtract line 18 from line 12. If zero or less, **stop**; you **can't** take the credit. Otherwise, go to line 20 → **19**

20 Multiply line 19 by 15% (0.15) → **20**

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions → **21**

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6d → **22**

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

OMB No. 1545-0074

2024

Attachment Sequence No. **17**

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

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

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	**1a**	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	**1b**	( )

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

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	**2**	
3	Combine lines 1a, 1b, and 2	**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	**4a**	
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income**, enter -0- and continue	**4c**	
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income — **5a**		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-	**5b**	
6	Add lines 4c and 5b	**6**	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2024	**7**	168,600
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $168,600 or more, skip lines 8b through 10, and go to line 11 — **8a**		
b	Unreported tips subject to social security tax from Form 4137, line 10 — **8b**		
c	Wages subject to social security tax from Form 8919, line 10 — **8c**		
d	Add lines 8a, 8b, and 8c	**8d**	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	**9**	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)	**10**	
11	Multiply line 6 by 2.9% (0.029)	**11**	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3**	**12**	
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** — **13**		

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $10,380, **or (b)** your net farm profits[2] were less than $7,493.

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

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

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	**17**	

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

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

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

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

Form **461**

Department of the Treasury
Internal Revenue Service

Limitation on Business Losses

Attach to your tax return.

Go to *www.irs.gov/Form461* for instructions and the latest information.

OMB No. 1545-2283

2024

Attachment Sequence No. **64**

Name(s) shown on return | **Identifying number**

Part I Total Income/Loss Items

See instructions if you are filing a tax return other than Form 1040 or 1040-SR.

1	Reserved for future use	1	
2	Enter amount from Schedule 1 (Form 1040), line 3	2	
3	Enter amount from Form 1040 or 1040-SR, line 7. See instructions	3	
4	Enter amount from Schedule 1 (Form 1040), line 4	4	
5	Enter amount from Schedule 1 (Form 1040), line 5	5	
6	Enter amount from Schedule 1 (Form 1040), line 6	6	
7	Reserved for future use	7	
8	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7	8	
9	Combine lines 1 through 8	9	

Part II Adjustment for Amounts Not Attributable to Trade or Business

See instructions if you are filing a tax return other than Form 1040 or 1040-SR.

10	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business	10	
11	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions	11	
12	Subtract line 11 from line 10	12	

Part III Limitation on Losses

13	If line 12 is a negative number, enter it here as a positive number. If line 12 is a positive number, enter it here as a negative number	13	
14	Add lines 9 and 13	14	
15	Enter $305,000 (or $610,000 if married filing jointly)	15	
16	Add lines 14 and 15. If less than zero, enter the amount from line 16 as a positive number on Schedule 1 (Form 1040), line 8p. See instructions if you are filing a tax return other than a Form 1040 or 1040-SR	16	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 16654I Form **461** (2024)

Form **965-A**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Individual Report of Net 965 Tax Liability

▶ **Go to *www.irs.gov/Form965A* for instructions and the latest information.**

OMB No. 1545-0074

Attachment Sequence No. **76A**

Check this box if this is an amended report . . . . . ▶ ☐

Name of taxpayer with a net 965 tax liability	**Identifying number**	Taxable year of reporting

Part I Report of Net 965 Tax Liability and Election To Pay in Installments

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) S Corporation Shareholder Total Deferred Net 965 Tax Liability (line total from Part III, column (g), see instructions)	
1	2017					1
2	2018					2
3	2019					3
4	2020					4
5						5
6						6
7						7
8						8

	(f) Net 965 Tax Liability eligible for installment payment election (subtract column (e) from column (d), see instructions)	(g) Installment Election Made		(h) Net 965 Tax Liability to be paid in full for Year 1 (if column (g) is "No," enter amount from column (f))	(i) Net 965 Tax Liability to be paid in installments (if column (g) is "Yes," enter amount from column (f) and see instructions)	(j) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions)	(k) Tax Identification Number of buyer/transferee or seller/transferor	
		Yes	No					
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8

Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (see instructions)

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Triggering Event	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5	
1	2017						1
2	2018						2
3	2019						3
4	2020						4
5							5
6							6
7							7
8							8

Part II **Record of Amount of Net 965 Tax Liability Paid by the Taxpayer** (*continued*)

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year	
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
Totals ▶						

Part III **S Corporation Shareholder: Report of Calculation of Net 965 Tax Liability Related to 965 Amounts Allocated From an S Corporation and Election To Defer Such Net 965 Tax Liability**

	Year of 965(a) Inclusion	(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made Yes	(f) Deferral Election Made No	(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))
1	2017								
Total ▶									
2	2018								
Total ▶									
3	2019								
Total ▶									
4	2020								
Total ▶									

Part IV **Annual Report of Deferred Net 965 Tax Liability Related to 965 Amounts Allocated From S Corporations**
(required every year until the liability is fully paid)

	(a) Election or Transfer Year	(b) S Corporation Name	(c) S Corporation Tax Identification Number	(d) Beginning Deferred Net 965 Tax Liability (see instructions)	
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					10

	(e) Reserved for Future Use	(f) Net 965 Tax Liability Triggered (see instructions)	(g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions)	(h) Tax Identification Number of Transferee or Transferor	(i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (f), and (g)) (see instructions)	
1		( )				1
2		( )				2
3		( )				3
4		( )				4
5		( )				5
6		( )				6
7		( )				7
8		( )				8
9		( )				9
10		( )				10
Total ▶						

If more lines are needed for any Part on this form, attach additional sheets.

Form **982**
(Rev. March 2018)
Department of the Treasury
Internal Revenue Service

Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

► **Attach this form to your income tax return.**
► **Go to *www.irs.gov/Form982* for instructions and the latest information.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return | **Identifying number**

Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):
- **a** Discharge of indebtedness in a title 11 case . . . . . [redacted]
- **b** Discharge of indebtedness to the extent insolvent (not in a title 11 case) . . . . . [redacted]
- **c** Discharge of qualified farm indebtedness . . . . . [redacted]
- **d** Discharge of qualified real property business indebtedness . . . . . [redacted]
- **e** Discharge of qualified principal residence indebtedness (**Caution:** See instructions before checking this box if debt was discharged after 2017.) . . . . . [redacted]

2 Total amount of discharged indebtedness excluded from gross income . . . . . **2** [redacted]

3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? . . . . [redacted] ☐ Yes ☐ No

Part II Reduction of Tax Attributes.

Reduction of Tax Attributes. You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.)

Enter amount excluded from gross income:

4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	**4**	[redacted]
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	**5**	[redacted]
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	**6**	[redacted]
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	**7**	[redacted]
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	**8**	[redacted]
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge	**9**	[redacted]
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness*	**10a**	[redacted]
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	**10b**	[redacted]
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	**11a**	[redacted]
b	Land used or held for use in a trade or business of farming	**11b**	[redacted]
c	Other property used or held for use in a trade or business or for the production of income	**11c**	[redacted]
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	**12**	[redacted]
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	**13**	[redacted]

Part III Consent of Corporation to Adjustment of Basis of Its Property Under Section 1082(a)(2)

Under section 1081(b), the corporation named above has excluded $ _____ from its gross income for the tax year beginning _____ and ending _____.
Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of _____.
(State of incorporation)

Note: You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.

Form **1116**

Department of the Treasury
Internal Revenue Service

Foreign Tax Credit

(Individual, Estate, or Trust)

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

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

OMB No. 1545-0121

2024

Attachment Sequence No. **19**

Name | **Identifying number** as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a ☐ Section 951A category income **c** ☐ Passive category income **e** ☐ Section 901(j) income **g** ☐ Lump-sum distributions

b ☐ Foreign branch category income **d** ☐ General category income **f** ☐ Certain income re-sourced by treaty

h Resident of (name of country)

Note: If you paid taxes to only one foreign country or U.S. territory, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. territory, use a separate column and line for each country or territory.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

		Foreign Country or U.S. Territory			Total (Add cols. A, B, and C.)	
		A	B	C		
i	**Enter the name of the foreign country or U.S. territory**					
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				1a	
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source. See instructions ☐					
Deductions and losses (**Caution:** See instructions.):						
2	Expenses **definitely related** to the income on line 1a (attach statement)					
3	Pro rata share of other deductions **not definitely related**:					
a	Certain itemized deductions or standard deduction (see instructions)					
b	Other deductions (attach statement)					
c	Add lines 3a and 3b					
d	Gross foreign source income (see instructions)					
e	Gross income from all sources (see instructions)					
f	Divide line 3d by line 3e (see instructions)					
g	Multiply line 3c by line 3f					
4	Pro rata share of interest expense (see instructions):					
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)					
b	Other interest expense					
5	Losses from foreign sources					
6	Add lines 2, 3g, 4a, 4b, and 5				6	
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7	

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) ☐ Paid (k) ☐ Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest		(q) Dividends	(r) Rents and royalties	(s) Interest		
A										
B										
C										
8	**Add lines A through C, column (u). Enter the total here and on line 9, page 2**								8	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11440U Form **1116** (2024)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) ☐	10		
	(If your income was section 951A category income (box a above Part I), leave line 10 blank.)			
11	Add lines 9 and 10	11		
12	Reduction in foreign taxes (see instructions)	12	( )	
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit		14	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15		
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17		
18	**Individuals:** Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. **Estates and trusts:** Enter your taxable income without the deduction for your exemption	18		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"		19	
20	**Individuals:** Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. **Estates and trusts:** See instructions		20	
	Caution: If you are completing line 20 for separate category **g** (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.			
21	Multiply line 20 by line 19 (maximum amount of credit)		21	
22	Increase in limitation (section 960(c)) (see instructions)		22	
23	Add lines 21 and 22		23	
24	Enter the **smaller** of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions		24	

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

25	Credit for taxes on section 951A category income	25		
26	Credit for taxes on foreign branch category income	26		
27	Credit for taxes on passive category income	27		
28	Credit for taxes on general category income	28		
29	Credit for taxes on section 901(j) income	29		
30	Credit for taxes on certain income re-sourced by treaty	30		
31	Credit for taxes on lump-sum distributions	31		
32	Add lines 25 through 31		32	
33	Enter the **smaller** of line 20 or line 32		33	
34	Reduction of credit for international boycott operations. See instructions for line 12		34	
35	Subtract line 34 from line 33. This is your **foreign tax credit**. Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a		35	

Form **2106**

Department of the Treasury
Internal Revenue Service

Employee Business Expenses

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form2106* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **129**

Your name	Occupation in which you incurred expenses	**Social security number**
Process up to 2 Forms		

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

			Column A Other Than Meals	Column B Meals
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1		
2	Parking fees, tolls, and transportation, including trains, buses, etc., that **didn't** involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airfare, car rental, etc. **Don't** include meals	3		
4	Business expenses not included on lines 1 through 3. **Don't** include meals	4		
5	Meals expenses (see instructions)	5		
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6		

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amounts from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

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

Step 3 Figure Expenses To Deduct

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form1040, 1040-SR, or 1040-NR, line 1a	8		
	Note: If **both columns** of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9	In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter	9		
10	Add the amounts on line 9 for both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return	10		

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	/ /	/ /
12	Total miles the vehicle was driven during 2024	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily roundtrip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles
18	Was your vehicle available for personal use during off-duty hours?		☐ Yes ☐ No	
19	Do you (or your spouse) have another vehicle available for personal use?		☐ Yes ☐ No	
20	Do you have evidence to support your deduction?		☐ Yes ☐ No	
21	If "Yes," is the evidence written?		☐ Yes ☐ No	

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 67¢ (0.67). Enter the result here and on line 1	22	

Section C—Actual Expenses

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

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

			(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30		
31	Enter section 179 deduction and special allowance (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32		
33	Enter depreciation method and percentage (see instructions)	33		
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the applicable limit explained in the line 36 instructions	36		
37	Multiply line 36 by the percentage on line 14	37		
38	Enter the **smaller** of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

☐ VOID ☐ CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0123 Form **2439** (Rev. November 2021)	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 20 _____, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____ , 20 _____, and ending _____ , 20 _____
Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains	**Copy A** Attach to Form 1120-RIC or Form 1120-REIT.
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain	
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain **1d** Collectibles (28%) gain	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains	

Form **2439** (Rev. 11-2021) Cat. No. 11858E www.irs.gov/Form2439 Department of the Treasury - Internal Revenue Service

Form **2441**

Department of the Treasury
Internal Revenue Service

Child and Dependent Care Expenses

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

Go to *www.irs.gov/Form2441* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **21**

Name(s) shown on return

Your social security number

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box . .

B If you or your spouse was a student or was disabled during 2024 and you're entering deemed income of $250 or $500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box .

Part I Persons or Organizations Who Provided the Care—You **must** complete this part.

If you have more than three care providers, see the instructions and check this box . . . . . ☐

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

Did you receive **dependent care benefits**?

- **No** — Complete only Part II below.
- **Yes** — Complete Part III on page 2 next.

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

Part II Credit for Child and Dependent Care Expenses

Number of qualified persons

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) **Qualified expenses** you incurred and paid in 2024 for the person listed in column (a)
Child-Care-Cr-Depd-Dob1				
Child-Care-Cr-Depd-Dob2				
			☐	

3	Add the amounts in column (d) of line 2. **Don't** enter more than $3,000 if you had one qualifying person or $6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 .	3	
4	Enter your **earned income**. See instructions	4	
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	
6	Enter the **smallest** of line 3, 4, or 5	6	
7	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 . . . 7		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7.	8	X .

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	$15,000	.35	$25,000	$27,000	.29	$37,000	$39,000	.23
15,000	17,000	.34	27,000	29,000	.28	39,000	41,000	.22
17,000	19,000	.33	29,000	31,000	.27	41,000	43,000	.21
19,000	21,000	.32	31,000	33,000	.26	43,000	No limit	.20
21,000	23,000	.31	33,000	35,000	.25			
23,000	25,000	.30	35,000	37,000	.24			

9a	Multiply line 6 by the decimal amount on line 8	9a	
b	If you paid 2023 expenses in 2024, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c	9b	
c	Add lines 9a and 9b and enter the result	9c	
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions 10		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2	11	

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2024. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Don't** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	
13	Enter the amount, if any, you carried over from 2023 and used in 2024 during the grace period. See instructions	13	
14	If you forfeited or carried over to 2025 any of the amounts reported on line 12 or 13, enter the amount. See instructions	14	( )
15	Combine lines 12 through 14. See instructions	15	
16	Enter the total amount of **qualified expenses** incurred in 2024 for the care of the **qualifying person(s)**	16	
17	Enter the **smaller** of line 15 or 16	17	
18	Enter your **earned income**. See instructions	18	
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	
20	Enter the **smallest** of line 17, 18, or 19	20	
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions	21	
22	Is any amount on line 12 or 13 from your sole proprietorship or partnership? ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here	22	
23	Subtract line 22 from line 15	23	
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	
25	**Excluded benefits.** If you checked "No" on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-	25	
26	**Taxable benefits.** Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e	26	

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	Add lines 24 and 25	28	
29	Subtract line 28 from line 27. If zero or less, **stop**. You can't take the credit. **Exception.** If you paid 2023 expenses in 2024, see the instructions for line 9b	29	
30	Complete line 2 on page 1 of this form. **Don't** include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	

Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

Attach to Form 1040 or 1040-SR.
Go to *www.irs.gov/Form2555* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040 or 1040-SR	**Your social security number**

Part I General Information

1 Your foreign address (including country)

2 Your occupation

3 Employer's name

4a Employer's U.S. address

b Employer's foreign address

5 Employer is (check any that apply): **a** ☐ A foreign entity **b** ☐ A U.S. company **c** ☐ Self **d** ☐ A foreign affiliate of a U.S. company **e** ☐ Other (specify)

6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form.

b If you didn't previously file Form 2555 or Form 2555-EZ to claim either of the exclusions, check here ☐ and go to line 7.

c Have you ever revoked either of the exclusions? ☐ **Yes** ☐ **No**

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective.

7 Of what country are you a citizen/national?

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See ***Second foreign household*** in the instructions ☐ **Yes** ☐ **No**

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address.

9 List your tax home(s) during your tax year and date(s) established.

Next, complete either Part II or Part III. If an item doesn't apply, enter "N/A." If you don't give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test

Note: Only U.S. citizens and resident aliens who are citizens or nationals of U.S. treaty countries can use this test. See instructions.

10 Date bona fide residence began , and ended

11 Kind of living quarters in foreign country: **a** ☐ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room **d** ☐ Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? ☐ **Yes** ☐ **No**

b If "Yes," who and for what period?

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you aren't a resident of that country? See instructions ☐ **Yes** ☐ **No**

b Are you required to pay income tax to the country where you claim bona fide residence? See instructions ☐ **Yes** ☐ **No**

If you answered "Yes" to 13a and "No" to 13b, you don't qualify as a bona fide resident. Don't complete the rest of this part.

14 If you were present in the United States or its territories during the tax year, complete columns **(a)**–**(d)** below. **Don't** include the income from column **(d)** in Part IV, but report it on Form 1040 or 1040-SR.

(a) Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)	**(a)** Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad.

b Enter the type of visa under which you entered the foreign country.

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation ☐ **Yes** ☐ **No**

d Did you maintain a home in the United States while living abroad? ☐ **Yes** ☐ **No**

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you.

Part III Taxpayers Qualifying Under Physical Presence Test

Note: U.S. citizens and all resident aliens can use this test. See instructions.

16 The physical presence test is based on the 12-month period from _____ through _____

17 Enter your principal country of employment during your tax year. _____

18 If you traveled abroad during the 12-month period entered on line 16, complete columns **(a)–(f)** below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Don't** include the income from column **(f)** below in Part IV, but report it on Form 1040 or 1040-SR.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2024 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column **(d)**, or line 18, column **(f)**. Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 or 1040-SR all income you received in 2024, no matter when you performed the service.

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

Part V All Taxpayers

27	Enter the amount from line 26	27	

Are you claiming the housing exclusion or housing deduction?

☐ **Yes.** Complete Part VI.

☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28	
29a	Enter location where housing expenses incurred. See instructions.		
b	Enter limit on housing expenses. See instructions	29b	
30	Enter the **smaller** of line 28 or line 29b	30	
31	Number of days in your qualifying period that fall within your 2024 tax year (see instructions) — 31 ____ days		
32	Multiply $55.30 by the number of days on line 31. If 366 is entered on line 31, enter $20,240 here	32	
33	Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX	33	
34	Enter employer-provided amounts. See instructions — 34 ____		
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000"	35	.
36	**Housing exclusion.** Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII	36	

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion. Enter $126,500	37	
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2024 tax year. See the instructions for line 31. — 38 ____ days		
39	• If line 38 and the number of days in your 2024 tax year (usually 366) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2024 tax year and enter the result as a decimal (rounded to at least three places).	39	.
40	Multiply line 37 by line 39	40	
41	Subtract line 36 from line 27	41	
42	**Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII	42	

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

43	Add lines 36 and 42	43	
44	Deductions allowed in figuring your adjusted gross income (Form 1040 or 1040-SR, line 11) that are allocable to the excluded income. See instructions and attach computation	44	
45	Subtract line 44 from line 43. Enter the result here and on Schedule 1 (Form 1040), line 8d. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on this line	45	

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if **(a)** line 33 is more than line 36, and **(b)** line 27 is more than line 43.

46	Subtract line 36 from line 33	46	
47	Subtract line 43 from line 27	47	
48	Enter the **smaller** of line 46 or line 47	48	
	Note: If line 47 is **more than** line 48 and you couldn't deduct all of your 2023 housing deduction because of the 2023 limit, use the Housing Deduction Carryover Worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.		
49	Housing deduction carryover from 2023 (from the Housing Deduction Carryover Worksheet in the instructions)	49	
50	**Housing deduction.** Add lines 48 and 49. Enter the total here and on Schedule 1 (Form 1040), line 24j. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on this line	50	

Form **3468**

Department of the Treasury
Internal Revenue Service

Investment Credit

Attach to your tax return.
Go to *www.irs.gov/Form3468* for instructions and the latest information.

OMB No. 1545-0155

2024

Attachment Sequence No. **174**

Name(s) shown on return | **Identifying number**

Part I Information on Qualified Property or Qualified Facility (see instructions)

1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility . . . . . _____

2a **(i)** Enter the facility's emissions value or rate (kg of CO_2e per kg of qualified clean hydrogen): _____

(ii) Enter the Department of Energy (DOE) control number, if applicable (see instructions): _____

b Check this box if you are claiming a section 48E credit for a qualified facility and you have petitioned for a provisional emissions rate, and have received an emissions value from the DOE and/or used a designated lifecycle analysis (LCA) model to determine an emissions value. See instructions . . . . . ☐

3a Type (solar, clean hydrogen, rehabilitation, etc.): _____

b If different from filer, enter:

(i) Owner's name: _____

(ii) Owner's TIN: _____

c Address of the facility (if applicable): _____

d Coordinates. **(i)** Latitude: ☐ ☐☐.☐☐☐☐☐☐ Enter a "+" (plus) or "-" (minus) sign in the first box. **(ii)** Longitude: ☐ ☐☐☐.☐☐☐☐☐☐ Enter a "+" (plus) or "-" (minus) sign in the first box.

e Check this box if the property includes qualified interconnection property under section 48(a)(8) or 48E(b)(1)(B)(i) . . . . ☐

4 Date construction began (MM/DD/YYYY): _____

5 Date placed in service (MM/DD/YYYY): _____

6 Is the facility an expansion of an existing facility? . . . . . ☐ Yes ☐ No

7 Does the property, facility, or project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?

a ☐ Yes.

b ☐ No.

c ☐ Not applicable; the facility doesn't produce electricity.

8 Does the property, facility, or project satisfy the prevailing wage and apprenticeship requirements?

a ☐ Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.

b ☐ Yes, and either (i) section 48(a)(9)(B)(ii), 48E(a)(2)(A)(ii)(II), or 48E(a)(2)(B)(ii)(II) applies if construction began before January 29, 2023; or (ii) sections 48(a)(10) and (11), or 48E(d)(3) and (4) apply.

c ☐ No.

d ☐ Not applicable.

9 Does the property, facility, or project qualify for a domestic content bonus credit per section 48(a)(12)(B) or 48E(a)(3)(B)?

a ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus). Attach the required information.

b ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus). Attach the required information.

c ☐ No.

10 Does the property, facility, or project qualify for an energy community bonus credit per section 48(a)(14) or 48E(a)(3)(A)?

a ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus).

b ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus).

c ☐ No.

11 Does the property, facility, or project qualify for the low-income communities bonus credit under section 48(e)(2) or 48E(h)(2)? (The facility must have received an allocation of capacity limitation.)

a ☐ Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).

b ☐ Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).

c ☐ Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B) or 48E(h)(2)(B) (20% bonus).

d ☐ Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) or 48E(h)(2)(C) (20% bonus).

e If "Yes" to line 11a, 11b, 11c, or 11d, enter your 48(e) or 48E(h) Control Number: _____

f Enter the originating pass-through entity's employer identification number (EIN) (if applicable): _____

g ☐ No.

Part I **Information on Qualified Property or Qualified Facility** (see instructions) *(continued)*

12 Enter the nameplate capacity or storage capacity for your property, facility, or project.

a ☐ Solar.
- **(i)** Nameplate capacity: _____ kilowatt (kW) direct current (dc)
- **(ii)** Nameplate capacity: _____ kW ac
- **(iii)** Check here if the solar energy property or facility includes a solar tracking device . . . . . ☐

b ☐ Wind nameplate capacity: _____ kW ac

c ☐ Other.
- **(i)** Type: _____
- **(ii)** Nameplate capacity: _____ kW
- **(iii)** Kilowatt type: ☐ ac ☐ dc

d ☐ Energy storage.
- **(i)** Power capacity rating: _____ kW
- **(ii)** Energy storage capacity: _____ kilowatt-hours (kWh)
- **(iii)** Is the energy storage installed in connection with the solar or wind facility a thermal storage? . . . . ☐ Yes ☐ No

e ☐ Not applicable.

13 Are you claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election? . . . . . ☐ Yes ☐ No

If "Yes," complete lines 13a through 13e. If you acquired more than one property as a lessee, attach a statement showing the information below separately reported for each property.

a Name of lessor: _____

b Address of lessor: _____

c Description of property: _____

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

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

Part II **Qualifying Advanced Coal Project Credit and Qualifying Gasification Project Credit**

Section A—Qualifying Advanced Coal Project Credit Under Section 48A (see instructions)

1a	Enter the qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i)	**1a**				
b	Multiply line 1a by 20% (0.20)			**1b**		
2a	Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii)	**2a**				
b	Multiply line 2a by 15% (0.15)			**2b**		
3a	Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii)	**3a**				
b	Multiply line 3a by 30% (0.30)			**3b**		**SUM**

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

4a	Enter the qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions	**4a**				
b	Multiply line 4a by 30% (0.30)			**4b**		
5a	Enter the qualified investment in property other than in line 4a above placed in service during the tax year	**5a**				
b	Multiply line 5a by 20% (0.20)			**5b**		**SUM**
6	Enter the applicable unused investment credit from cooperatives. See instructions			**6**		
7	Add lines 1b, 2b, 3b, 4b, 5b, and 6. Report this amount on Form 3800, Part III, line 1a				**7**	

Part III Qualifying Advanced Energy Project Credit Under Section 48C (see instructions)

Caution: You cannot claim any investment credits for a facility or property under section 48C if you also claimed credits under section 45X.

1a	Enter the qualified investment in advanced energy project property placed in service during the tax year	1a			
b	If you checked the box in Part I, line 8a, and it's consistent with your section 48C application per Notice 2023-18, enter 30%. If you checked the box in Part I, line 8c, enter 6%	1b	%		
c	Multiply line 1a by line 1b			1c	
d	Enter your section 48C Allocation control number:				
e	Is the facility in a section 48C energy community census tract? ☐ Yes ☐ No				
f	Enter the originating pass-through entity's EIN (if applicable):				
2	Enter the applicable unused investment credit from cooperatives. See instructions			2	
3	Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1d				3

Part IV Advanced Manufacturing Investment Credit Under Section 48D (see instructions)

1a	Check the box below that applies to your advanced manufacturing investment project. ☐ Semiconductor manufacturing facility ☐ Semiconductor equipment manufacturing facility				
b	Enter the basis of the qualified investment for the tax year with respect to any advanced manufacturing facility	1b			
c	Multiply line 1b by 25% (0.25)			1c	
2	Enter the applicable unused investment credit from cooperatives. See instructions			2	
3	Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1o				3

Part V Clean Electricity Investment Credit Under Section 48E

Section A—Qualified Clean Electricity Facilities (see instructions)

Caution: You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

1a	Enter the basis of the qualified investment for any qualified facility described in section 48E(b)(1) placed in service during the tax year	1a			
b	If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	1b	%		
c	Multiply line 1a by line 1b			1c	
d	If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 1f	1d	%		
e	Multiply line 1a by line 1d			1e	
f	If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 1h	1f	%		
g	Multiply line 1a by line 1f			1g	
h	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), 12b, or 12c(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 1n and enter -0-, and then go to line 2	1h	%		
i	Enter the amount of capacity limitation you were allocated in the allocation letter	1i	kW		
j	If the entry on Part I, line 12a(i), 12b, or 12c(ii), equals the entry on line 1i, multiply line 1a by line 1h and go to line 1n. Otherwise, continue to line 1k	1j			
k	If the entry on Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, divide line 1i by Part I, line 12a(i), 12b, or 12c(ii)	1k			
l	Multiply line 1h by line 1k	1l			
m	Multiply line 1a by line 1l	1m			
n	If Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, enter the amount from line 1m. Otherwise, enter the amount from line 1j			1n	
2	Add lines 1c, 1e, 1g, and 1n				2

Part V **Clean Electricity Investment Credit Under Section 48E** *(continued)*

Section B—Qualified Energy Storage Technology (see instructions)

Caution: You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

3a	Enter the basis of the qualified investment for any energy storage technology described in section 48E(c) placed in service during the tax year	**3a**			
b	If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**3b**	%		
c	Multiply line 3a by line 3b			**3c**	
d	If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 3f	**3d**	%		
e	Multiply line 3a by line 3d			**3e**	
f	If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 4	**3f**	%		
g	Multiply line 3a by line 3f			**3g**	
h	Reserved for future use	**3h**			
i	Reserved for future use	**3i**			
j	Reserved for future use	**3j**			
k	Reserved for future use	**3k**			
l	Reserved for future use	**3l**			
m	Reserved for future use	**3m**			
n	Reserved for future use			**3n**	
4	Add lines 3c, 3e, and 3g				**4**

Section C—Totals, Credit Reduction for Subsidized Energy Financing or Private Activity Bonds, and Credit Phaseout (see instructions)

5	Add Part V, lines 2 and 4	**5**			
	If proceeds of subsidized energy financing or private activity bonds were **not** used to finance your qualified clean electricity facility or your qualified energy storage technology, skip line 6, and go to line 7.				
6a	**Divide.** Sum, for the tax year and all prior tax years, of all proceeds of subsidized energy financing or private activity bonds used to finance the qualified facility or qualified storage technology, as of the close of the tax year	**6a**			
	Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year				
b	Multiply line 5 by line 6a	**6b**			
c	Multiply line 5 by 15% (0.15)	**6c**			
d	Enter the smaller of line 6b or 6c	**6d**			
e	Subtract line 6d from line 5	**6e**			
7	If proceeds of subsidized energy financing or private activity bonds were used to finance your facility, enter the amount from line 6e. Otherwise, enter the amount from line 5	**7**			
8	If you are making an elective payment election under section 6417 and the facility doesn't meet the rules of section 45Y(g)(12)(B)(i), or doesn't have a maximum net output of less than 1 MW (as measured in ac) and construction began in 2024 or 2025, multiply line 7 by line A or B below. All others, enter the amount from line 7. A. Construction began in 2024, 90% (0.90) B. Construction began in 2025, 85% (0.85)			**8**	
9	Reserved for future use			**9**	
10	Enter the applicable unused investment credit from cooperatives. See instructions			**10**	
11	Add lines 8 and 10. Report this amount on Form 3800, Part III, line 1v				**11**

Part VI Energy Credit Under Section 48

Section A—Geothermal Energy Credit (see instructions)

1a	Enter the basis of property using geothermal energy placed in service during the tax year	1a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	1b	%		
c	Multiply line 1a by line 1b			1c	
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 1f	1d	%		
e	Multiply line 1a by line 1d			1e	
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 2	1f	%		
g	Multiply line 1a by line 1f			1g	
2	Add lines 1c, 1e, and 1g				2

Section B—Solar Energy Credit (see instructions)

3a	Enter the basis of property using solar illumination (including electrochromic glass) or either solar energy property or solar facility placed in service during the tax year	3a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	3b	%		
c	Multiply line 3a by line 3b			3c	

Caution: Property described under section 48(a)(3)(ii) does not qualify for the solar facility in connection with low-income community bonus credit under section 48(e). If completing Section B for a section 48(a)(3)(ii) property, skip lines 3d through 3j, and go to line 3k.

d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 3j and enter -0-, and then go to line 3k	3d	%		
e	Enter the amount of capacity limitation you were allocated in the allocation letter	3e	kW dc		
f	If the entry on Part I, line 12a(i), equals the entry on line 3e, multiply line 3a by line 3d and go to line 3j. Otherwise, continue to line 3g	3f			
g	If the entry on Part I, line 12a(i), is more than the entry on line 3e, divide line 3e by Part I, line 12a(i)	3g			
h	Multiply line 3d by line 3g	3h			
i	Multiply line 3a by line 3h	3i			
j	If Part I, line 12a(i), is more than the entry on line 3e, enter the amount from line 3i. Otherwise, enter the amount from line 3f			3j	
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 3m	3k	%		
l	Multiply line 3a by line 3k			3l	
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 4	3m	%		
n	Multiply line 3a by line 3m			3n	
4	Add lines 3c, 3j, 3l, and 3n				4

Part VI Energy Credit Under Section 48 *(continued)*

Section C—Qualified Fuel Cell Property (see instructions)

5a	Enter the basis of property using qualified fuel cell property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008	5a				
b	Multiply line 5a by 30% (0.30)	5b				
c	Enter the applicable kW capacity of property on line 5a. See instructions	5c				
d	Multiply line 5c by $1,000	5d				
e	Enter the smaller of line 5b or 5d			5e		
f	Enter the basis of property using qualified fuel cell property placed in service during the tax year that is attributable to periods after October 3, 2008	5f				
g	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	5g	%			
h	Multiply line 5f by line 5g	5h				
i	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 5l	5i	%			
j	Multiply line 5f by line 5i	5j				
k	Reserved for future use			5k		
l	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 5n	5l	%			
m	Multiply line 5f by line 5l	5m				
n	Add lines 5h, 5j, and 5m	5n				
o	Enter the applicable kW capacity of property on line 5f. See instructions	5o				
p	Multiply line 5o by $3,000	5p				
q	Enter the smaller of line 5n or 5p			5q		
6	Add lines 5e and 5q				6	

Section D—Qualified Microturbine Property (see instructions)

7a	Enter the basis of property using microturbine property placed in service during the tax year that was acquired after 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005	7a				
b	If you checked the box in Part I, line 7a or 8b, enter 10%. Otherwise, enter 2%	7b	%			
c	Multiply line 7a by line 7b	7c				
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 7g	7d	%			
e	Multiply line 7a by line 7d	7e				
f	Reserved for future use			7f		
g	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 7i	7g	%			
h	Multiply line 7a by line 7g	7h				
i	Add lines 7c, 7e, and 7h			7i		
j	Enter the applicable kW capacity of property on line 7a. See instructions	7j				
k	Reserved for future use	7k				
l	Multiply line 7j by $200			7l		
8	Enter the smaller of line 7i or 7l				8	

Part VI Energy Credit Under Section 48 *(continued)*

Section E—Combined Heat and Power System Property (see instructions)

Caution: You can't claim this credit if the electrical capacity of the property is more than 50 MW or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

9a	Enter the basis of property using combined heat and power system placed in service during the tax year	**9a**				
b	If the electrical capacity of the property is measured in: • MW, divide 15 by the MW capacity. Enter 1.0 if the capacity is 15 MW or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	**9b**	.			
c	Multiply line 9a by line 9b	**9c**				
d	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**9d**	%			
e	Multiply line 9c by line 9d			**9e**		
f	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 9h	**9f**	%			
g	Multiply line 9c by line 9f			**9g**		
h	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 10	**9h**	%			
i	Multiply line 9c by line 9h			**9i**		
10	Add lines 9e, 9g, and 9i				**10**	

Section F—Qualified Small Wind Energy Property (see instructions)

11a	Reserved for future use	**11a**				
b	Reserved for future use	**11b**				
c	Reserved for future use			**11c**		
d	Enter the basis of property using small wind energy property placed in service during the tax year	**11d**				
e	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**11e**	%			
f	Multiply line 11d by line 11e			**11f**		
g	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 11m and enter -0-, and then go to line 11n	**11g**	%			
h	Enter the amount of capacity limitation you were allocated in the allocation letter	**11h**	kW			
i	If the entry on Part I, line 12b, equals the entry on line 11h, multiply line 11d by line 11g and go to line 11m. Otherwise, continue to line 11j	**11i**				
j	If the entry on Part I, line 12b, is more than the entry on line 11h, divide line 11h by Part I, line 12b	**11j**				
k	Multiply line 11g by line 11j	**11k**				
l	Multiply line 11d by line 11k	**11l**				
m	If Part I, line 12b, is more than the entry on line 11h, enter the amount from line 11l. Otherwise, enter the amount from line 11i			**11m**		
n	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 11p	**11n**	%			
o	Multiply line 11d by line 11n			**11o**		
p	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 12	**11p**	%			
q	Multiply line 11d by line 11p			**11q**		
12	Add lines 11f, 11m, 11o, and 11q				**12**	

Part VI Energy Credit Under Section 48 *(continued)*

Section G—Waste Energy Recovery Property (see instructions)

13a	Enter the basis of property using waste energy recovery placed in service during the tax year	**13a**				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**13b**	%			
c	Multiply line 13a by line 13b			**13c**		
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 13f	**13d**	%			
e	Multiply line 13a by line 13d			**13e**		
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 14	**13f**	%			
g	Multiply line 13a by line 13f			**13g**		
14	Add lines 13c, 13e, and 13g				**14**	

Section H—Geothermal Heat Pump Systems (see instructions)

15a	Enter the basis of property using geothermal heat pump systems placed in service during the tax year	**15a**				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**15b**	%			
c	Multiply line 15a by line 15b			**15c**		
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 15f	**15d**	%			
e	Multiply line 15a by line 15d			**15e**		
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 16	**15f**	%			
g	Multiply line 15a by line 15f			**15g**		
16	Add lines 15c, 15e, and 15g				**16**	

Part VI Energy Credit Under Section 48 *(continued)*

Section I—Energy Storage Technology Property (see instructions)

17a	Enter the basis of property using energy storage technology placed in service during the tax year	**17a**			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**17b**	%		
c	Multiply line 17a by line 17b			**17c**	

Caution: For lines 17d through 17j, the energy storage technology property must be installed in connection with a solar or wind energy property under section 45(d)(1), 48(a)(3)(A)(i), or 48(a)(3)(A)(vi) that qualifies for the low-income community bonus credit under section 48(e) to also qualify for the bonus credit. If the energy storage technology property is not installed in connection with such solar or wind energy property, then skip lines 17d through 17j, and go to line 17k.

d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii) or 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 17j and enter -0-, and then go to line 17k	**17d**	%		
e	Enter the amount of capacity limitation you were allocated in the allocation letter for the solar or wind energy property in connection with the energy storage technology	**17e**	kW		
f	If the relevant entry on Part I, line 12a(i) or 12b, equals the entry on line 17e, multiply line 17a by line 17d and go to line 17j. Otherwise, continue to line 17g	**17f**			
g	If the relevant entry on Part I, line 12a(i) or 12b, is more than the entry on line 17e, divide line 17e by Part I, line 12a(i) or 12b	**17g**			
h	Multiply line 17d by line 17g	**17h**			
i	Multiply line 17a by line 17h	**17i**			
j	If the entry for the solar or wind energy property in connection with the energy storage technology on Part I, line 12a(i) or 12b, is more than the entry on line 17e, enter the amount from line 17i. Otherwise, enter the amount from line 17f			**17j**	
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 17m	**17k**	%		
l	Multiply line 17a by line 17k			**17l**	
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 18	**17m**	%		
n	Multiply line 17a by line 17m			**17n**	
18	Add lines 17c, 17j, 17l, and 17n				**18**

Section J—Qualified Biogas Property (see instructions)

19a	Enter the basis of property using biogas placed in service during the tax year	**19a**			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**19b**	%		
c	Multiply line 19a by line 19b			**19c**	
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 19f	**19d**	%		
e	Multiply line 19a by line 19d			**19e**	
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 20	**19f**	%		
g	Multiply line 19a by line 19f			**19g**	
20	Add lines 19c, 19e, and 19g				**20**

Part VI Energy Credit Under Section 48 *(continued)*

Section K—Microgrid Controllers Property (see instructions)

21a	Enter the basis of property using microgrid controllers placed in service during the tax year	21a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	21b	%		
c	Multiply line 21a by line 21b			21c	
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 21f	21d	%		
e	Multiply line 21a by line 21d			21e	
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 22	21f	%		
g	Multiply line 21a by line 21f			21g	
22	Add lines 21c, 21e, and 21g				22

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

23a	Enter the basis of property using investment credit facility property placed in service during the tax year	23a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	23b	%		
c	Multiply line 23a by line 23b			23c	

Caution: For property other than that described under section 45(d)(1), the property does not qualify for the wind facility in connection with the low-income community bonus credit under section 48(e). Skip lines 23d through 23j, and go to line 23k.

d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 23j and enter -0-, and then go to line 23k	23d	%		
e	Enter the amount of capacity limitation you were allocated in the allocation letter	23e	kW		
f	If the entry on Part I, line 12b, equals the entry on line 23e, multiply line 23a by line 23d and go to line 23j. Otherwise, continue to line 23g	23f			
g	If the entry on Part I, line 12b, is more than the entry on line 23e, divide line 23e by Part I, line 12b	23g			
h	Multiply line 23d by line 23g	23h			
i	Multiply line 23a by line 23h	23i			
j	If Part I, line 12b, is more than the entry on line 23e, enter the amount from line 23i. Otherwise, enter the amount from line 23f			23j	
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 23m	23k	%		
l	Multiply line 23a by line 23k			23l	
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 24	23m	%		
n	Multiply line 23a by line 23m			23n	
24	Add lines 23c, 23j, 23l, and 23n				24

Part VI Energy Credit Under Section 48 *(continued)*

Section M—Clean Hydrogen Production Facilities as Energy Property (see instructions)

Caution: If you choose to treat specified clean hydrogen production property as energy property, you cannot also take the credit under section 45V or 45Q. Production and sale or use of clean hydrogen must be verified by an unrelated party. Attach a copy of the verification report to the tax return.

25a	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(A)	**25a**			
b	If you checked the box in Part I, line 8b, enter 6%. If you checked the box in Part I, line 8c, enter 1.2%	**25b**	%		
c	Multiply line 25a by line 25b			**25c**	
d	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(B)	**25d**			
e	If you checked the box in Part I, line 8b, enter 7.5%. If you checked the box in Part I, line 8c, enter 1.5%	**25e**	%		
f	Multiply line 25d by line 25e			**25f**	
g	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(C)	**25g**			
h	If you checked the box in Part I, line 8b, enter 10%. If you checked the box in Part I, line 8c, enter 2%	**25h**	%		
i	Multiply line 25g by line 25h			**25i**	
j	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(D)	**25j**			
k	If you checked the box in Part I, line 8b, enter 30%. If you checked the box in Part I, line 8c, enter 6%	**25k**	%		
l	Multiply line 25j by line 25k			**25l**	
26	Add lines 25c, 25f, 25i, and 25l			**26**	

Section N—Totals and Credit Reduction for Tax-Exempt Bonds (see instructions)

27	Add Part VI, lines 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, and 26	**27**			
	If proceeds of tax-exempt bonds were **not** used to finance your facility, skip line 28, and go to line 29.				
28a	**Divide.** Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility, as of the close of the tax year	**28a**			
	Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year				
b	Multiply line 27 by line 28a	**28b**			
c	Multiply line 27 by 15% (0.15)	**28c**			
d	Enter the smaller of line 28b or 28c	**28d**			
e	Subtract line 28d from line 27	**28e**			
29	If proceeds of tax-exempt bonds were used to finance your facility, enter the amount from line 28e. Otherwise, enter the amount from line 27			**29**	
30	If you are making an elective payment election under section 6417 for a facility whose construction began in calendar year 2024, and the facility doesn't meet the rules of section 48(a)(12)(B), or doesn't have a maximum net output of less than 1 MW (as measured in ac), multiply line 29 by 90% (0.90). All others, enter the amount from line 29			**30**	
31	Enter the applicable unused investment credit from cooperatives. See instructions			**31**	
32	Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a			**32**	

Part VII Rehabilitation Credit Under Section 47 (see instructions)

1a Was there a prior section 170(h) deduction on this property? ☐ Yes ☐ No

b If "Yes" to line 1a, then provide the prior NPS number . . . . . _____

c Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ☐

d Enter the dates for the 24- or 60-month measuring period.
Beginning date: _____
End date: _____

e Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . $ _____

f Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above . . . . . $ _____

g Enter the amount of qualified rehabilitation expenditures | **1g** | _____

h For pre-1936 buildings under the transition rule, multiply line 1g by 10% (0.10) **1h**

i For certified historic structures under the transition rule, multiply line 1g by 20% (0.20) **1i**

j For certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule, multiply line 1g by 4% (0.04) **1j**

Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.

k If you completed line 1i or 1j, enter the following.
(i) The assigned NPS project number: _____ .
(ii) The originating pass-through entity's EIN (if applicable): _____ .
(iii) The date the NPS approved the Request for Certification of Completed Work: _____ .

l Reserved for future use.

m If you have not received an approved certification of completed work, enter the date that is 30 months after the date that the original rehabilitation credit was claimed for the property: _____ ,
and attach the first page of NPS Form 10-168, with an indication that it was received, and a statement that you did not receive the final certification of completed work before the date above.

2 Enter the applicable unused investment credit from cooperatives. See instructions **2**

3 Add lines 1h, 1i, 1j, and 2. Report this amount on Form 3800, Part III, line 4k **3**

Form **3800**

Department of the Treasury
Internal Revenue Service

General Business Credit

Go to *www.irs.gov/Form3800* for instructions and the latest information.
You must include all pages of Form 3800 with your return.

OMB No. 1545-0895

2024

Attachment Sequence No. **22**

Name(s) shown on return | **Identifying number**

A **Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions . . . . . ☐ **Yes** ☐ **No**

Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

1	Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f)		1
2	Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included on line 2, column (f); and Part IV, line 6, column (d)	2	
3	Enter the portion of line 2 allowed for 2024		3
4	Enter the portion of Part IV, column (f), line 6, that is from carryforwards to 2024		4
	Check this box if the carryforward was changed or revised from the original reported amount	☐	
5	Enter the portion of Part IV, column (f), line 6, that is from carrybacks from 2025		5
6	Add lines 1, 3, 4, and 5		6

Part II Figuring Credit Allowed After Limitations

Section A—Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.		7
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.		8
9	Add lines 7 and 8		9
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b		10c
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		11
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over $25,000. See instructions	13	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14	
15	Enter the greater of line 13 or line 14		15
16	Subtract line 15 from line 11. If zero or less, enter -0-		16
17	Enter the **smaller** of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1)		17
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

Part II Figuring Credit Allowed After Limitations *(continued)*

Section B—Figuring Section 38(c)(2) Empowerment Zone and Community Renewal Employment Credit Allowed

Note: If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	**18**	
19	Enter the greater of line 13 or line 18	**19**	
20	Subtract line 19 from line 11. If zero or less, enter -0-	**20**	
21	Subtract line 17 from line 20. If zero or less, enter -0-	**21**	
22	Combine the amounts from line 3 of Part III, column (e), with the amount from line 3 of Part IV, column (f)	**22**	
23	Passive activity credit from line 3 of Part III, column (d), plus the amount from line 3 of Part IV, column (d) **23**		
24	Enter the applicable passive activity credit allowed for 2024. See instructions	**24**	
25	Add lines 22 and 24	**25**	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	**26**	

Section C—Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)

27	Subtract line 13 from line 11. If zero or less, enter -0-	**27**	
28	Add lines 17 and 26	**28**	
29	Subtract line 28 from line 27. If zero or less, enter -0-	**29**	
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions	**30**	
31	Reserved	**31**	
32	Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). See instructions **32**		
33	Enter the applicable passive activity credits allowed for 2024. See instructions	**33**	
34	Carryforward of business credit to 2024. If completing Part IV and carrying forward a business credit(s), see instructions	**34**	
	Check this box if the carryforward was changed or revised from the original reported amount		
35	Carryback of business credit from 2025. If completing Part IV and carrying back a business credit(s), see instructions	**35**	
36	Add lines 30, 33, 34, and 35	**36**	
37	Enter the **smaller** of line 29 or line 36. This is the amount allowed for specified credits	**37**	

Section D—Credits Allowed After Limitations

38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	**38**	

Form **3800** (2024)

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

	Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) **or** column (g) minus column (i)
1a	Form 3468, Part II										
b	Form 7207										
c	Form 6765										
d	Form 3468, Part III										
e	Form 8826										
f	Form 8835, Part II										
g	Form 7210										
h	Form 8820										
i	Form 8874										
j	Form 8881, Part I										
k	Form 8882										
l	Form 8864 (diesel)										
m	Form 8896										
n	Form 8906										
o	Form 3468, Part IV										
p	Form 8908										
q	Form 7218, Part II										
r	Reserved										
s	Form 8911, Part I										
t	Form 8830										
u	Form 7213, Part II										
v	Form 3468, Part V										
w	Form 8932										
x	Form 8933										
y	Form 8936, Part II										
z	Reserved										
aa	Form 8936, Part V										
bb	Form 8904										
cc	Form 7213, Part I										
dd	Form 8881, Part II										
ee	Form 8881, Part III										
ff	Form 8864, line 8										
gg	Form 7211, Part II										
hh	Reserved										
ii	Reserved										
zz	Other credits										
2	Add lines 1a–1zz										

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. *(continued)*

	Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) **or** column (g) minus column (i)
3	Form 8844										
4	**Specified credits:**										
a	Form 3468, Part VI										
b	Form 5884										
c	Form 6478										
d	Form 8586										
e	Form 8835, Part II										
f	Form 8846										
g	Form 8900										
h	Form 8941										
i	Form 6765 (ESB)										
j	Form 8994										
k	Form 3468, Part VII										
l	Reserved										
m	Reserved										
z	Other specified credits										
5	Add lines 4a–4z										
6	Add lines 2, 3, and 5										

Part IV **Carryovers of General Business Credits (GBCs)** (see instructions)

	Credits carried over to tax year 2024	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	Carryover: Subject to the passive activity limits (e) **After** the passive activity limitations	Carryover: (f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
1a	Form 3468, Part II									
b	Form 7207									
c	Form 6765									
d	Form 3468, Part III									
e	Form 8826									
f	Form 8835, Part II									
g	Form 7210									
h	Form 8820									
i	Form 8874									
j	Form 8881, Part I									
k	Form 8882									
l	Form 8864									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Reserved									
r	Reserved									
s	Form 8911									
t	Form 8830									
u	Form 7213, Part II									
v	Form 3468, Part V									
w	Form 8932									
x	Form 8933									
y	Form 8936, Part II									
z	Reserved									
aa	Form 8936, Part V									
bb	Form 8904									
cc	Form 7213, Part I									
dd	Form 8881, Part II									
ee	Form 8881, Part III									
ff	Form 8864									
gg	Reserved									
hh	Reserved									
ii	Reserved									
jj	Reserved									
zz	Other									

Basic Individual Study

Part IV **Carryovers of General Business Credits (GBCs)** (see instructions) *(continued)*

	Credits carried over to tax year 2024 **Note:** Credits on lines 2a through 2x are expired. Only carryforwards are allowed.	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	Carryover: Subject to the passive activity limits (e) **After** the passive activity limitations	Carryover: (f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
2a	Form 5884-A									
b	Form 8586 (pre-2008)									
c	Form 8845									
d	Form 8907									
e	Form 8909									
f	Form 8923									
g	Form 8834									
h	Form 8931									
i	Form 1065-B									
j	Form 5884 (pre-2007)									
k	Form 6478 (pre-2005)									
l	Form 8846 (pre-2007)									
m	Form 8900 (pre-2008)									
n	Trans-Alaska pipeline liability									
o	Form 5884-A, Section A									
p	Form 5884-A, Section B									
q	Form 5884-A, Section A									
r	Form 5884-A, Section B									
s	Form 5884-B									
t	Form 8847									
u	Form 8861									
v	Form 8884									
w	Form 8942									
x	Form 8910									
y	Reserved									
z	Reserved									
zz	Other credits (see inst.)									
3	Form 8844									

Part IV **Carryovers of General Business Credits (GBCs)** (see instructions) *(continued)*

	Credits carried over to tax year 2024	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	Carryover: Subject to the passive activity limits (e) **After** the passive activity limitations	Carryover: (f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
4	**Specified credits:**									
a	Form 3468, Part VI									
b	Form 5884									
c	Form 6478									
d	Form 8586 (post-2007)									
e	Form 8835									
f	Form 8846									
g	Form 8900									
h	Form 8941									
i	Form 6765 ESB credit									
j	Form 8994									
k	Form 3468, Part VII (post-2007)									
l	Reserved									
m	Reserved									
y	ESBC (see inst.)									
z	Other specified credits									
5	Add lines 4a–4z									
6	Add lines 1a through 2zz									
7	Add lines 3, 5, and 6									

Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.

					Credits subject to the passive activity limit				Not subject to the limit	
	(a) Part III line number	(b) Elective payment or transfer registration number	EIN		Before applying the limit			(d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	(e) Credits other than transfer election credits	(f)(1) Transfer election credits sold
			(c)(1) Pass-through entity EIN	(c)(2) Transferor entity EIN	(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased			
1						( )				( )
2						( )				( )
3						( )				( )
4						( )				( )
5						( )				( )
6						( )				( )
7						( )				( )
8						( )				( )
9						( )				( )
10						( )				( )
11						( )				( )
12						( )				( )
13						( )				( )
14						( )				( )
15						( )				( )

	(f)(2) Purchased transfer election credits not subject to passive activity limit	(g) Combine columns (d)(4), (e), (f)(1), and (f)(2)	(h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election	(h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE)	(i)(1) Amount of column (h)(2) applied against tax in Part II	(i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II	(j) Net EPE amount. Subtract column (i)(2) from column (h)(1)	(k) Carryfoward to 2025. Subtract column (i)(1) from column (h)(2)
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11								
12								
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14								
15								

Part VI **Breakdown of Aggregate Amounts in Part IV** (see instructions)

	(a) Line number from Part IV	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	Carryover: Subject to the passive activity limits (e) **After** the passive activity limitations	(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
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Form **3903**

Department of the Treasury
Internal Revenue Service

Moving Expenses

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form3903* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **170**

Name(s) shown on return

Your social security number

Before you begin: You can deduct moving expenses only if you are a **Member of the Armed Forces** on active duty and, due to a military order, you, your spouse, or your dependents move because of a permanent change of station. Check here to certify that you meet these requirements. See the instructions . . . . . ☐

1	Transportation and storage of household goods and personal effects (see instructions)	**1**	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	
3	Add lines 1 and 2	**3**	
4	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	
5	Is line 3 **more than** line 4?		
	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, 1040-SR, 1040-NR, line 1h.		
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 14. This is your **moving expense deduction**	**5**	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 12490K Form **3903** (2024)

Form **4136**

Department of the Treasury
Internal Revenue Service

Credit for Federal Tax Paid on Fuels

Go to *www.irs.gov/Form4136* for instructions and the latest information.
Complete and attach the Statement Supporting Fuel Tax Credit (FTC) Computation-1 to your return (see instructions).

OMB No. 1545-0162

2024

Attachment Sequence No. **79**

Name (as shown on your income tax return) | **Taxpayer identification number**

Caution:

The person(s) signing the return with which this form is filed are declaring, under penalty of perjury, that the return and accompanying schedules, statements, and any other attachments are true, correct, and complete to the best of the signer's knowledge and belief. That declaration includes all amounts reported and all credits claimed on this form. It also includes certifying that all the statements for certain lines below are true as well.

You have the name and address of the person who sold the fuel to you and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, you haven't waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), a certificate hasn't been provided to the credit card issuer. For type of use 2, the equipment or vehicle used wasn't a highway vehicle, which generally means that it wasn't registered or required to be registered for use on public highways.

1 Nontaxable Use of Gasoline

Note: CRN is the credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use		$ .183			
b	Use on a farm for farming purposes		.183			362
c	Other nontaxable use (see **Caution** above line 1)		.183		$	
d	Exported		.184			411

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)		$ .15		$	354
b	Other nontaxable use (see **Caution** above line 1)		.193			324
c	Exported		.194			412
d	LUST tax on aviation fuels used in foreign trade		.001			433

3 Nontaxable Use of Undyed Diesel Fuel

You certify the following. The diesel fuel did not contain visible evidence of dye.
Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use		$ .243			
b	Use on a farm for farming purposes		.243		$	360
c	Use in trains		.243			353
d	Use in certain intercity and local buses (see **Caution** above line 1)		.17			350
e	Exported		.244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

You certify the following. The kerosene did not contain visible evidence of dye.
Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at $.244		$ .243			
b	Use on a farm for farming purposes		.243		$	346
c	Use in certain intercity and local buses (see **Caution** above line 1)		.17			347
d	Exported		.244			414
e	Nontaxable use taxed at $.044		.043			377
f	Nontaxable use taxed at $.219		.218			369

5 Kerosene Used in Aviation

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244		$ .200		$	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219		.175			355
c	Nontaxable use (other than use by state or local government) taxed at $.244		.243			346
d	Nontaxable use (other than use by state or local government) taxed at $.219		.218			369
e	LUST tax on aviation fuels used in foreign trade		.001			433

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the diesel fuel didn't contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . ☐

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	$ .243		$	360
b	Use in certain intercity and local buses	.17			350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene for Use in Aviation)

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the kerosene didn't contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . ☐

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	$ .243			
b	Sales from a blocked pump	.243		$	346
c	Use in certain intercity and local buses	.17			347

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

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the kerosene for use in aviation at a tax-excluded price and you haven't collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or you've obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219		$ .175		$	355
b	Use in commercial aviation (other than foreign trade) taxed at $.244		.200			417
c	Nonexempt use in noncommercial aviation		.025			418
d	Other nontaxable uses taxed at $.244		.243			346
e	Other nontaxable uses taxed at $.219		.218			369
f	LUST tax on aviation fuels used in foreign trade		.001			433

9 Reserved for future use **Registration No.**

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

10 Biodiesel, Renewable Diesel, or Sustainable Aviation Fuel Mixture Credit **Registration No.**

If you haven't attached the appropriate certificates and, if applicable, appropriate reseller statements, **STOP**; you're not eligible to make Form 4136 claims.

You certify the following.

For all claims. You've attached the appropriate certificates and, if applicable, appropriate reseller statements. You have no reason to believe that the information in the certificate or statement is false.

Biodiesel or renewable diesel mixtures. You produced a mixture by mixing biodiesel with diesel fuel or renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS.

Sustainable aviation fuel (SAF) mixtures. You produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by you in the United States, such mixture was used by you (or sold by you for use) in an aircraft, such sale or use was in the ordinary course of your trade or business, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that is not kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) isn't derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass, (iii) isn't derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. See the instructions for additional information and requirements.

		(b) Rate	(c) Number of gallons sold or used	(d) Amount of credit	(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures	$1.00		$	388
b	Agri-biodiesel mixtures	1.00			390
c	Renewable diesel mixtures	1.00			307
d	Sustainable aviation fuel mixtures (see instructions)				440

11 Nontaxable Use of Alternative Fuel

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

		(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)		$ .183		$	419
b	"P Series" fuels		.183			420
c	Compressed natural gas (CNG) (see instructions)		.183			421
d	Liquefied hydrogen		.183			422
e	Fischer-Tropsch process liquid fuel from coal (including peat)		.243			423
f	Liquid fuel derived from biomass		.243			424
g	Liquefied natural gas (LNG) (see instructions)		.243			425
h	Liquefied gas derived from biomass		.183			435

12 Alternative Fuel Credit

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

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

13 Registered Credit Card Issuers

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Diesel fuel sold for the exclusive use of a state or local government	$ .243		$	360
b	Kerosene sold for the exclusive use of a state or local government	.243			346
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219	.218			369

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use		$ .197		$	309
b	Exported		.198			306

15 Diesel-Water Fuel Emulsion Blending

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Exported dyed diesel fuel and exported gasoline blendstocks taxed at $.001	$ .001		$	415
b	Exported dyed kerosene	.001			416

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Schedule 3 (Form 1040), line 12; Form 1120, Schedule J, line 20b; Form 1120-S, line 24c; Form 1041, Schedule G, line 17; or the proper line of other returns . . . . . **17** $

Form **4137**

Department of the Treasury
Internal Revenue Service

Social Security and Medicare Tax on Unreported Tip Income

Attach to your tax return.
Go to *www.irs.gov/Form4137* for the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **24**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

1	**(a)** Name of employer to whom you were required to but didn't report all your tips (see instructions)	**(b)** Employer identification number (see instructions)	**(c)** Total cash and charge tips you received (including unreported tips) (see instructions)	**(d)** Total cash and charge tips you reported to your employer
A				
B				
C				
D				
E				

2	Total cash and charge tips you **received** in 2024. Add the amounts from line 1, column (c)	2	
3	Total cash and charge tips you **reported** to your employer(s) in 2024. Add the amounts from line 1, column (d)	3	
4	Subtract line 3 from line 2. Include as income on Form 1040, 1040-SR, or 1040-NR, line 1c. (See *Allocated tips* in the instructions.)	4	
5	Cash and charge tips you received but didn't report to your employer because the total was less than $20 in a calendar month (see instructions)	5	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4	6	
7	Maximum amount of wages (including tips) subject to social security tax	7	168,600
8	Total social security wages and social security tips (total of your Form(s) W-2, boxes 3 and 7) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions)	8	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-	9	
10	Unreported tips subject to social security tax. Enter the **smaller** of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions	10	
11	Multiply line 10 by 0.062 (social security tax rate)	11	
12	Multiply line 6 by 0.0145 (Medicare tax rate)	12	
13	Add lines 11 and 12. Include as tax on Schedule 2 (Form 1040), line 5, or Form 1040-SS, Part I, line 6. (See instructions there.)	13	

General Instructions

Future Developments

For the latest information about developments related to Form 4137 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form4137*.

What's New

For 2024, the maximum wages and tips subject to social security tax increases to $168,600. The social security tax rate an employee must pay on tips remains at 6.2%.

Reminder

A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act (RRTA) compensation, and self-employment income over a threshold amount based on your filing status. Use Form 8959, Additional Medicare Tax, to figure this tax. See the Instructions for Form 8959 for more information on the Additional Medicare Tax.

Purpose of form. Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you didn't report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You must also report the income on Form 1040, 1040-SR, or 1040-NR, line 1c. By filing this form, your social security and Medicare tips will be credited to your social security record (used to figure your benefits). Don't use Form 4137 as a substitute Form W-2.

CAUTION

If you believe you're an employee and you received Form 1099-MISC, Miscellaneous Information, or Form 1099-NEC, Nonemployee Compensation, instead of Form W-2, Wage and Tax Statement, because your employer didn't consider you an employee, don't use this form to report the social security and Medicare tax on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Who must file. You must file Form 4137 if you received cash and charge tips of $20 or more in a calendar month and didn't report all of those tips to your employer. You must also file Form 4137 if your Form(s) W-2, box 8, shows allocated tips that you must report as income.

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.
Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**

Part I **Election To Expense Certain Property Under Section 179**
Note: If you have any listed property, complete Part V before you complete Part I.

EPZONE

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II **Special Depreciation Allowance and Other Depreciation** (**Don't** include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III **MACRS Depreciation** (**Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
			undeterm'd type	27.5 yrs.	MM	S/L	undeterm'd type
i	Nonresidential real property			39 yrs.	MM	S/L	
			total GDS cost		MM	S/L	total GDS deduct.

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year		total ADS cost	yrs.	MM	S/L	total ADS deduct.

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (**Caution:** See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L –		
		%	**total basis**			S/L –		
		%	**26e + 27e**			S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person? . .												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year (see instructions):					
		total cost			
43 Amortization of costs that began before your 2024 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

Attach to your tax return.
Use a separate Form 4684 for each casualty or theft.
Go to *www.irs.gov/Form4684* for instructions and the latest information.

OMB No. 1545-0177

2024

Attachment Sequence No. **26**

Name(s) shown on tax return | **Identifying number**

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. For tax years 2018 through 2025, if you are an individual, casualty or theft losses of personal-use property are deductible only if the loss is attributable to a federally declared disaster. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal-use property. **If reporting a qualified disaster loss, see the instructions for special rules that apply before completing this section.**)

If the casualty or theft loss is attributable to a federally declared disaster, check here ☐ and enter the DR-_____ or EM-_____ ☐ declaration number assigned by FEMA. (See instructions.)

1 Description of properties (show type, location (city, state, and ZIP code), and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. If you checked the box and entered the FEMA disaster declaration number above, enter the ZIP code for the property most affected on the line for Property **A**.

	Type of Property	City and State	ZIP Code	Date Acquired
Property **A**			☐	
Property **B**				
Property **C**				
Property **D**				

			Properties			
			A	**B**	**C**	**D**
2	Cost or other basis of each property	**2**				
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	**3**				
	Note: If line 2 is **more** than line 3, skip line 4.					
4	Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**4**				
5	Fair market value **before** casualty or theft	**5**				
6	Fair market value **after** casualty or theft	**6**				
7	Subtract line 6 from line 5	**7**				
8	Enter the **smaller** of line 2 or line 7	**8**				
9	Subtract line 3 from line 8. If zero or less, enter -0-	**9**				

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	**10**	
11	Enter $100 ($500 if qualified disaster loss rules apply; see instructions)	**11**	
12	Subtract line 11 from line 10. If zero or less, enter -0-	**12**	
	Caution: Use only one Form 4684 for lines 13 through 18.		
13	Add the amounts on line 4 of all Forms 4684	**13**	☐
14	Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions	**14**	☐
	Caution: See instructions before completing line 15.		
15	• If line 13 is **more** than line 14, enter the difference here and on Schedule D. **Do not** complete the rest of this section. • If line 13 is **equal** to line 14, enter -0- here. **Do not** complete the rest of this section. • If line 13 is **less** than line 14, and you have no qualified disaster losses subject to the $500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the $500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the $500 reduction.	**15**	☐
16	Add lines 13 and 15. Subtract the result from line 14	**16**	☐
17	Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11. Estates and trusts, see instructions	**17**	☐
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15; or Schedule A (Form 1040-NR), line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	**18**	☐

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side. | **Identifying number**

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

Property **A**
Property **B**
Property **C**
Property **D**

		Properties			
		A	**B**	**C**	**D**
20 Cost or adjusted basis of each property	**20**				
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	**21**				
Note: If line 20 is **more** than line 21, skip line 22.					
22 Gain from casualty or theft. If line 21 is **more** than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**22**				
23 Fair market value **before** casualty or theft	**23**				
24 Fair market value **after** casualty or theft	**24**				
25 Subtract line 24 from line 23	**25**				
26 Enter the **smaller** of line 20 or line 25	**26**				
Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.					
27 Subtract line 21 from line 26. If zero or less, enter -0-	**27**				

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34. See instructions **28**

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft	**(b)** Losses from casualties or thefts **(i)** Trade, business, rental, or royalty property	**(b)** Losses from casualties or thefts **(ii)** Income-producing property	**(c)** Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less			
29	( )	( )	
	( )	( )	
30 Totals. Add the amounts on line 29 **30**	( )	( )	
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions **31**			
32 Enter the amount from line 30, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions **32**			
Casualty or Theft of Property Held More Than One Year			
33 Casualty or theft gains from Form 4797, line 32 **33**			
34	( )	( )	
	( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) **35**	( )	( )	
36 Total gains. Add lines 33 and 34, column (c) **36**			
37 Add amounts on line 35, columns (b)(i) and (b)(ii) **37**			
38 If the loss on line 37 is **more** than the gain on line 36:			
a Combine line 35, column (b)(i), and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the *Note* below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions **38a**			
b Enter the amount from line 35, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the *Note* below **38b**			
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the *Note* below. All others, enter this amount on Form 4797, line 3 **39**			
Note: Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120-S, Schedule K, line 10.			

Name(s) shown on tax return | **Identifying number**

SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20 (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)

Part I Computation of Deduction

40	Initial investment	**40**		
41	Subsequent investments (see instructions)	**41**		
42	Income reported on your tax returns for tax years prior to the discovery year (see instructions)	**42**		
43	Add lines 40, 41, and 42	**43**		
44	Withdrawals for all years (see instructions)	**44**		
45	Subtract line 44 from line 43. This is your total qualified investment	**45**		
46	Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery	**46**		
47	Multiply line 46 by line 45	**47**		
48	Actual recovery	**48**		
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	**49**		
50	Add lines 48 and 49. This is your total recovery	**50**		
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19–27 for this loss. Then complete Section B, Part II	**51**		

Part II Required Statements and Declarations (See instructions.)

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.

  Name of individual or entity _____

  Taxpayer identification number (if known) _____

  Address _____
- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor, as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using 0.95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:

Name(s) shown on tax return | **Identifying number**

SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year (See instructions.)

Part I Election Statement

By providing all of the information below, the taxpayer elects, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your return or amended return for the tax year immediately preceding the tax year the loss was sustained to claim the disaster loss deduction.

52 Provide the name or a description of the federally declared disaster.

53 Provide the date or dates (mm/dd/yyyy) of the loss or losses attributable to the federally declared disaster.

54 Specify the address, including the city or town, county or parish, state, and ZIP code where the damaged or destroyed property was located at the time of the disaster.

Part II Revocation of Prior Election

By providing all of the information below, the taxpayer revokes the prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your amended return for the tax year immediately preceding the tax year the loss was sustained to remove the previous disaster loss deduction.

55 Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed.

56 Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.)

57 Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking).

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.
Go to *www.irs.gov/Form4797* for instructions and the latest information.

OMB No. 1545-0184

2024

Attachment Sequence No. **27**

Name(s) shown on return | **Identifying number**

1a	Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	**1a**	
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	**1b**	
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	**1c**	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

3	Gain, if any, from Form 4684, line 39	**3**	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	**4**	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	**5**	
6	Gain, if any, from line 32, from other than casualty or theft	**6**	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	**7**	
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	**8**	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	**9**	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7	**11**	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	**12**	
13	Gain, if any, from line 31	**13**	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	**14**	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	**15**	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	**16**	
17	Combine lines 10 through 16	**17**	
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	**18a**	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	**18b**	

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

	These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (**Note:** *See line 1a before completing.*)	20				
21	Cost or other basis plus expense of sale	21				
22	Depreciation (or depletion) allowed or allowable	22				
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24				
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c	Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g				
27	**If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage. See instructions	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b	Enter the **smaller** of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation. See instructions	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Form **4835**

Department of the Treasury
Internal Revenue Service

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income Not Subject to Self-Employment Tax)
Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form4835* for the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **37**

Name(s) shown on tax return

Your social security number

number of form 4835s attached

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2024? See instructions . . . . . ☐ **Yes** ☐ **No**

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops				1	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a		2b Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a		3b Taxable amount	3b	
4	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election				4a	
b	CCC loans forfeited	4b		4c Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2024	5a		5b Taxable amount	5b	
c	If election to defer to 2025 is attached, check here ☐			5d Amount deferred from 2023	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42				7	

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9		22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13		24	Seeds and plants	24	
				25	Storage and warehousing	25	
				26	Supplies	26	
				27	Taxes	27	
14	Feed	14		28	Utilities	28	
15	Fertilizers and lime	15		29	Veterinary, breeding, and medicine	29	
16	Freight and trucking	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil	17		a	**other expenses**	30a	
18	Insurance (other than health)	18		b		30b	
19	Interest (see instructions):			c		30c	
a	Mortgage (paid to banks, etc.)	19a		d		30d	
b	Other	19b		e		30e	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20		f		30f	
				g		30g	

31	**Total expenses.** Add lines 8 through 30g. See instructions	31	
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to line 34. See instructions	32	
33	Reserved for future use	33	
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions	34a	☐ All investment is at risk.
		34b	☐ Some investment is not at risk.
	investment risk		
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40. See instructions.	34c	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13117W Form **4835** (2024)

nondeductible loss/suspended loss carryover

Form **4952**

Department of the Treasury
Internal Revenue Service

Investment Interest Expense Deduction

Attach to your tax return.
Go to *www.irs.gov/Form4952* for the latest information.

OMB No. 1545-0191

2024

Attachment Sequence No. **51**

Name(s) shown on return | **Identifying number**

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2024 (see instructions)	1	
2	Disallowed investment interest expense from 2023 Form 4952, line 7	2	
3	**Total investment interest expense.** Add lines 1 and 2	3	

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a			
b	Qualified dividends included on line 4a	4b			
c	Subtract line 4b from line 4a			4c	
d	Net gain from the disposition of property held for investment	4d			
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e			
f	Subtract line 4e from line 4d			4f	
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			4g	
h	Investment income. Add lines 4c, 4f, and 4g			4h	
5	Investment expenses (see instructions)			5	
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2025. Subtract line 6 from line 3. If zero or less, enter -0-	7	
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or line 6. See instructions	8	

Form **4972**

Department of the Treasury
Internal Revenue Service

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

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

Go to *www.irs.gov/Form4972* for the latest information.

OMB No. 1545-0193

2024

Attachment Sequence No. **28**

Name of recipient of distribution | **Identifying number**

Part I Complete this part to see if you can use Form 4972

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (for example, pension, profit-sharing, or stock bonus)? If "No," **don't** use this form	1		
2	Did you roll over any part of the distribution? If "Yes," **don't** use this form	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4		
	If you answered "No" to both questions 3 **and** 4, **don't** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **don't** use this form for a 2024 distribution from your own plan	5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received as a beneficiary of that participant after 1986? If "Yes," **don't** use this form for this distribution	5b		

Part II Complete this part to choose the 20% capital gain elections (see instructions)

OPTION METHOD

6	Capital gain part from Form 1099-R, box 3	6	
7	Multiply line 6 by 20% (0.20)	7	
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, 1040-SR, or 1040-NR, line 16, or Form 1041, Schedule G, line 1b. Be sure to check box **2** on Form 1040, 1040-SR, or 1040-NR, line 16.		

Part III Complete this part to choose the 10-year tax option (see instructions)

8	If you completed Part II, enter the amount from Form 1099-R, box 2a, minus box 3. If you didn't complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include net unrealized appreciation (NUA) in taxable income), see instructions		8	
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996		9	
10	Total taxable amount. Subtract line 9 from line 8		10	
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-		11	
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is $70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18		12	
13	Multiply line 12 by 50% (0.50), but **don't** enter more than $10,000	13		
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14		
15	Multiply line 14 by 20% (0.20)	15		
16	Minimum distribution allowance. Subtract line 15 from line 13		16	
17	Subtract line 16 from line 12		17	
18	Federal estate tax attributable to lump-sum distribution		18	
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23		19	
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20 .		
21	Multiply line 16 by the decimal on line 20	21		
22	Subtract line 21 from line 11	22		
23	Multiply line 19 by 10% (0.10)		23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions		24	
25	Multiply line 24 by 10.0. If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30		25	
26	Multiply line 22 by 10% (0.10)	26		
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27		
28	Multiply line 27 by 10.0		28	
29	Subtract line 28 from line 25. Multiple recipients, see instructions **MULTIPLE RECIPIENTS CODE**		29	
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also, include this amount in the total on Form 1040, 1040-SR, or 1040-NR, line 16 (check box **2**), or Form 1041, Schedule G, line 1b		30	

Form **5329**

Department of the Treasury
Internal Revenue Service

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to *www.irs.gov/Form5329* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.	**Your social security number**

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.		If this is an amended return, check here ☐
Foreign country name	**Foreign province/state/county**	**Foreign postal code**

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.

Part I **Additional Tax on Early Distributions.** Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions	1	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	**Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8	4	
	Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.		

Part II **Additional Tax on Certain Distributions From Education Accounts and ABLE Accounts.** Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8q, from an ABLE account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	**Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	

Part III **Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs for 2024 than is allowable or you had an amount on line 17 of your 2023 Form 5329.

9	Enter your excess contributions from line 16 of your 2023 Form 5329. See instructions. If zero, go to line 15			9
10	If your traditional IRA contributions for 2024 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2024 traditional IRA distributions included in income (see instructions)	11		
12	2024 distributions of prior year excess contributions (see instructions)	12		
13	Add lines 10, 11, and 12			13
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14
15	Excess contributions for 2024 (see instructions)			15
16	Total excess contributions. Add lines 14 and 15			16
17	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2024 (including 2024 contributions made in 2025). Include this amount on Schedule 2 (Form 1040), line 8			17

Part IV **Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs for 2024 than is allowable or you had an amount on line 25 of your 2023 Form 5329.

18	Enter your excess contributions from line 24 of your 2023 Form 5329. See instructions. If zero, go to line 23			18
19	If your Roth IRA contributions for 2024 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2024 distributions from your Roth IRAs (see instructions)	20		
21	Add lines 19 and 20			21
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22
23	Excess contributions for 2024 (see instructions)			23
24	Total excess contributions. Add lines 22 and 23			24
25	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2024 (including 2024 contributions made in 2025). Include this amount on Schedule 2 (Form 1040), line 8			25

Part V **Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2024 were more than is allowable or you had an amount on line 33 of your 2023 Form 5329.

26	Enter the excess contributions from line 32 of your 2023 Form 5329. See instructions. If zero, go to line 31		26	
27	If the contributions to your Coverdell ESAs for 2024 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2024 distributions from your Coverdell ESAs (see instructions)	28		
29	Add lines 27 and 28		29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-		30	
31	Excess contributions for 2024 (see instructions)		31	
32	Total excess contributions. Add lines 30 and 31		32	
33	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2024 (including 2024 contributions made in 2025). Include this amount on Schedule 2 (Form 1040), line 8		33	

Part VI **Additional Tax on Excess Contributions to Archer MSAs.** Complete this part if you or your employer contributed more to your Archer MSAs for 2024 than is allowable or you had an amount on line 41 of your 2023 Form 5329.

34	Enter the excess contributions from line 40 of your 2023 Form 5329. See instructions. If zero, go to line 39		34	
35	If the contributions to your Archer MSAs for 2024 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2024 distributions from your Archer MSAs from Form 8853, line 8	36		
37	Add lines 35 and 36		37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-		38	
39	Excess contributions for 2024 (see instructions)		39	
40	Total excess contributions. Add lines 38 and 39		40	
41	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2024 (including 2024 contributions made in 2025). Include this amount on Schedule 2 (Form 1040), line 8		41	

Part VII **Additional Tax on Excess Contributions to Health Savings Accounts (HSAs).** Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2024 than is allowable or you had an amount on line 49 of your 2023 Form 5329.

42	Enter the excess contributions from line 48 of your 2023 Form 5329. If zero, go to line 47		42	
43	If the contributions to your HSAs for 2024 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2024 distributions from your HSAs from Form 8889, line 16	44		
45	Add lines 43 and 44		45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-		46	
47	Excess contributions for 2024 (see instructions)		47	
48	Total excess contributions. Add lines 46 and 47		48	
49	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 48 **or** the value of your HSAs on December 31, 2024 (including 2024 contributions made in 2025). Include this amount on Schedule 2 (Form 1040), line 8		49	

Part VIII **Additional Tax on Excess Contributions to an ABLE Account.** Complete this part if contributions to your ABLE account for 2024 were more than is allowable.

50	Excess contributions for 2024 (see instructions)	50	
51	**Additional tax.** Enter 6% (0.06) of the **smaller** of line 50 **or** the value of your ABLE account on December 31, 2024. Include this amount on Schedule 2 (Form 1040), line 8	51	

Part IX **Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs).** Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52a	Minimum required distribution for 2024 from all qualified plans for which you received a distribution of the full amount of the excess accumulation during the correction window	**52a**	
b	Minimum required distribution for 2024 from all other plans	**52b**	
53a	Amount distributed to you during 2024 from all qualified plans for which you received a distribution of the full amount of the excess accumulation during the correction window	**53a**	
b	Amount distributed to you during 2024 from all other plans	**53b**	
54a	Subtract line 53a from line 52a and multiply the result by 10% (0.10). If zero or less, enter -0-	**54a**	
b	Subtract line 53b from line 52b and multiply the result by 25% (0.25). If zero or less, enter -0-	**54b**	
55	Add lines 54a and 54b. Include the total on Schedule 2 (Form 1040), line 8, or Form 1041, Schedule G, line 8	**55**	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

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

Your signature | Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

Form **5405**
(Rev. November 2024)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

Attach to Form 1040, 1040-SR, 1040-NR, or 1040-X.
Go to *www.irs.gov/Form5405* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **58**

Name shown on return

Your social security number

Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed

1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY). See instructions . . . . . .

2 If you meet the following conditions, check here . . . . . ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with U.S. Government orders for qualified official extended duty service. No repayment of the credit is required. See instructions. Stop here.

3 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.

b ☐ I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is:

_____

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain. See instructions.

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I didn't have a gain. See instructions.

h ☐ The taxpayer who claimed the credit died in 2024. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2024 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part II Repayment of the Credit

4	Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g	4	
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2023	5	
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	
7	Enter the gain on the disposition of your main home (from line 15 below)	7	
8	**Amount of the credit to be repaid.** See instructions	8	
	Next: Enter the amount from line 8 on your 2024 Schedule 2 (Form 1040), line 10.		

Part III Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who isn't related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10.

9	Selling price of home, insurance proceeds, or gross condemnation award	9	
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	
12	Adjusted basis of home sold (see instructions)	12	
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount of the credit you repaid with your tax returns for the years 2010 through 2023	13	
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	
15	Subtract line 14 from line 11	15	

• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However**, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II.

• If line 15 is -0- or less, check the box on line 3b. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You don't have to repay the credit.

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

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

Go to *www.irs.gov/Form5695* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **75**

Name(s) shown on return

Your social security number

Part I Residential Clean Energy Credit (See instructions before completing this part.)

Note: Skip lines 1 through 11 if you only have a **credit carryforward from 2023**.

Enter the complete address of the home where you installed the property and/or technology associated with lines 1 through 4 and 5b. For more than one home, see instructions.

Number and street | Unit no. | City or town | State | ZIP code

1	Qualified solar electric property costs	1	
2	Qualified solar water heating property costs	2	
3	Qualified small wind energy property costs	3	
4	Qualified geothermal heat pump property costs	4	
5a	Qualified battery storage technology. Does the qualified battery storage technology have a capacity of at least 3 kilowatt hours? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified battery storage technology	5a	☐ Yes ☐ No
b	If you checked the "Yes" box, enter the qualified battery technology costs	5b	
6a	Add lines 1 through 5b	6a	
b	Multiply line 6a by 30% (0.30)	6b	
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your **main home** located in the United States? (See instructions.)	7a	☐ Yes ☐ No

If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11.

b Enter the complete address of the main home where you installed the fuel cell property.

Number and street | Unit no. | City or town | State | ZIP code

c If the special rule for joint occupants applies, check here ☐ and attach a statement. (See instructions.)

8	Qualified fuel cell property costs	8		
9	Multiply line 8 by 30% (0.30)	9		
10	Kilowatt capacity of property on line 8 above ____ x $1,000	10		
11	Enter the smaller of line 9 or line 10		11	
12	Credit carryforward from 2023. Enter the amount, if any, from your 2023 Form 5695, line 16		12	
13	Add lines 6b, 11, and 12		13	
14	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet. (See instructions.)		14	
15	**Residential clean energy credit.** Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5a		15	
16	Credit carryforward to 2025. If line 15 is less than line 13, subtract line 15 from line 13	16		

Part II Energy Efficient Home Improvement Credit

Section A—Qualified Energy Efficiency Improvements

17a Are the qualified energy efficiency improvements installed in or on your main home located in the United States? (See instructions.) . . . . . **17a** ☐ Yes ☐ No

b Are you the original user of the qualified energy efficiency improvements? . . . . . **17b** ☐ Yes ☐ No

c Are the components reasonably expected to remain in use for at least 5 years? . . . . . **17c** ☐ Yes ☐ No

If you checked the "No" box for line 17a, 17b, or 17c, you cannot claim the energy efficient home improvement credit. Do not complete Part II, Section A.

d Enter the complete address of the main home where you made the qualifying improvements.
Caution: You can only have one main home at a time. (See instructions.)

Number and street | Unit no. | City or town | State | ZIP code

e Were any of these improvements related to the construction of this main home? . . . . . **17e** ☐ Yes ☐ No

If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.

18 Insulation or air sealing material or system.

a Enter the cost of insulation material or system (include air sealing material or system) specifically and primarily designed to reduce heat loss or gain of your home that meets the criteria established by the IECC. (See instructions.) . . . **18a**

b Multiply line 18a by 30% (0.30). Enter the results. Do **not** enter more than $1,200 . . . . . **18b**

19 Exterior doors that meet the applicable Energy Star requirements.

a Enter the cost of the most expensive door you bought **19a**

b Multiply line 19a by 30% (0.30). Do **not** enter more than $250 . . . . . **19b**

c Enter the cost of all other qualifying exterior doors **19c**

d Multiply line 19c by 30% (0.30) **19d**

e Add lines 19b and 19d. Do **not** enter more than $500 . . . . . **19e**

20 Windows and skylights that meet the Energy Star certification requirements.

a Enter the cost of exterior windows and skylights that meet the Energy Star certification requirements. (See instructions.) **20a**

b Multiply line 20a by 30% (0.30). Enter the results. Do **not** enter more than $600 . . . . . **20b**

Section B—Residential Energy Property Expenditures

21a Did you incur costs for qualified energy property installed on or in connection with a home located in the United States? . . . . . **21a** ☐ Yes ☐ No

b Was the qualified energy property originally placed into service by you? . . . . . **21b** ☐ Yes ☐ No

If you checked the "No" box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26.

c Enter the complete address of each home where you installed qualified energy property.

Number and street	Unit no.	City or town	State	ZIP code

22 Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)

a Enter the cost of central air conditioners **22a**

b Multiply line 22a by 30% (0.30). Enter the results. Do **not** enter more than $600 . . . . . **22b**

23a Enter the cost of natural gas, propane, or oil water heaters **23a**

b Multiply line 23a by 30% (0.30). Enter the results. Do **not** enter more than $600 . . . . . **23b**

24a Enter the cost of natural gas, propane, or oil furnace or hot water boilers . . **24a**

b Multiply line 24a by 30% (0.30). Enter the results. Do **not** enter more than $600 . . . . . **24b**

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

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

Form **5884**
(Rev. March 2021)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form5884* for instructions and the latest information.**

OMB No. 1545-0219

Attachment Sequence No. **884**

Name(s) shown on return | **Identifying number**

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . $ _____ × 25% (0.25)	**1a**	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ _____ × 40% (0.40)	**1b**	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ _____ × 50% (0.50)	**1c**	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages	**2**	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**3**	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	**4**	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	**6**	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13570D Form **5884** (Rev. 3-2021)

Form **6198**
(Rev. November 2024)
Department of the Treasury
Internal Revenue Service

At-Risk Limitations

Attach to your tax return.

Go to *www.irs.gov/Form6198* for instructions and the latest information.

OMB No. 1545-0712

Attachment Sequence No. **31**

Name(s) shown on return | **Identifying number**

Description of activity (see instructions)

Part I **Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.** See instructions.

1	Ordinary income (loss) from the activity (see instructions)	1	
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	
b	Form 4797	2b	
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 (Form 1065) or Schedule K-1 (Form 1120-S), that were not included on lines 1 through 2c	3	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	( )
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing the rest of this form	5	

Part II **Simplified Computation of Amount at Risk.** See the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. **Do not** enter less than zero	6	
7	Increases for the tax year (see instructions)	7	
8	Add lines 6 and 7	8	
9	Decreases for the tax year (see instructions)	9	
10a	Subtract line 9 from line 8 — 10a		
b	If line 10a is **more** than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	10b	

Part III **Detailed Computation of Amount at Risk.** If you completed Part III of Form 6198 for the prior year, see the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. **Do not** enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	☐ At effective date. Subtract line 14 from line 13. **Do not** enter less than zero.	15	
b	☐ From your prior year Form 6198, line 19b. **Do not** enter the amount from line 10b of your prior year form.		
16	Increases since (check box that applies):		
a	☐ Effective date **b** ☐ The end of your prior year	16	
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):		
a	☐ Effective date **b** ☐ The end of your prior year	18	
19a	Subtract line 18 from line 17 — 19a		
b	If line 19a is **more** than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	19b	

Part IV **Deductible Loss**

20	**Amount at risk.** Enter the **larger** of line 10b or line 19b	20	
21	**Deductible loss.** Enter the **smaller** of the line 5 loss (treated as a positive number) or line 20. See the instructions to find out how to report any deductible loss and any carryover	21	( )

Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

Form **6251**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Individuals

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form6251* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	( )
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	( )
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	( )
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $875,950, see instructions.)	4	

Part II Alternative Minimum Tax (AMT)

5 Exemption.

IF your filing status is...	AND line 4 is not over...	THEN enter on line 5...
Single or head of household	$ 609,350	$ 85,700
Married filing jointly or qualifying surviving spouse	1,218,700	133,300
Married filing separately	609,350	66,650

If line 4 is **over** the amount shown above for your filing status, see instructions. → 5

annualized return
KID

6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • **All others:** If line 6 is $232,600 or less ($116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $4,652 ($2,326 if married filing separately) from the result.	7	
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2	11	

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	
16	Enter the **smaller** of line 12 or line 15	16	
17	Subtract line 16 from line 12	17	
18	If line 17 is $232,600 or less ($116,300 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $4,652 ($2,326 if married filing separately) from the result	18	
19	Enter: • $94,050 if married filing jointly or qualifying surviving spouse, • $47,025 if single or married filing separately, or • $63,000 if head of household.	19	
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter the **smaller** of line 12 or line 13	22	
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	23	
24	Subtract line 23 from line 22	24	
25	Enter: • $518,900 if single, • $291,850 if married filing separately, • $583,750 if married filing jointly or qualifying surviving spouse, or • $551,350 if head of household.	25	
26	Enter the amount from line 21	26	
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	
28	Add line 26 and line 27	28	
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	
30	Enter the smaller of line 24 or line 29	30	
31	Multiply line 30 by 15% (0.15)	31	
32	Add lines 23 and 30	32	
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33	Subtract line 32 from line 22	33	
34	Multiply line 33 by 20% (0.20)	34	
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35	Add lines 17, 32, and 33	35	
36	Subtract line 35 from line 12	36	
37	Multiply line 36 by 25% (0.25)	37	
38	Add lines 18, 31, 34, and 37	38	
39	If line 12 is $232,600 or less ($116,300 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $4,652 ($2,326 if married filing separately) from the result	39	
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

Attach to your tax return.
Use a separate form for each sale or other disposition of property on the installment method.
Go to *www.irs.gov/Form6252* for the latest information.

OMB No. 1545-0228

2024

Attachment Sequence No. **67**

Name(s) shown on return | **Identifying number**

1 Description of property

2a Date acquired (mm/dd/yyyy) **b** Date sold (mm/dd/yyyy)

3 Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year . . . . . ☐ **Yes** ☐ **No**

4 Can the total selling price be determined by the close of the tax year in which such sale or other disposition occurs? ☐ **Yes** ☐ **No**

Part I Gross Profit and Contract Price. Complete this part for all years of the installment agreement.

5	Selling price including mortgages and other debts. **Don't** include interest, whether stated or unstated		5	
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6		
7	Subtract line 6 from line 5	7		
8	Cost or other basis of property sold	8		
9	Depreciation allowed or allowable	9		
10	Adjusted basis. Subtract line 9 from line 8	10		
11	Commissions and other expenses of sale	11		
12	Income recapture from Form 4797, Part III (see instructions)	12		
13	Add lines 10, 11, and 12		13	
14	Subtract line 13 from line 5. If zero or less, **don't** complete the rest of this form. See instructions		14	
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain. See instructions. Otherwise, enter -0-		15	
16	**Gross profit.** Subtract line 15 from line 14		16	
17	Subtract line 13 from line 6. If zero or less, enter -0-		17	
18	**Contract price.** Add line 7 and line 17		18	

Part II Installment Sale Income. Complete this part for all years of the installment agreement.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. (For years after the year of sale, see instructions.)		19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-		20	
21	Payments received during year (see instructions). **Don't** include interest, whether stated or unstated		21	
22	Add lines 20 and 21		22	
23	Payments received in prior years (see instructions). **Don't** include interest, whether stated or unstated	23		
24	**Installment sale income.** Multiply line 22 by line 19. This amount cannot be less than zero. See instructions		24	
25	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions		25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions		26	

Part III Related Party Installment Sale Income. Don't complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . . . ☐ **Yes** ☐ **No**

29 **If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.**

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)

b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

d ☐ The second disposition occurred after the death of the original seller or buyer.

e ☐ It can be established to the satisfaction of the IRS that tax avoidance wasn't a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.

30	Selling price of property sold by related party (see instructions)	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the **smaller** of line 30 or line 31	32	
33	Total payments received by the end of this tax year (see instructions)	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36	Enter the part of line 35 that is ordinary income under the recapture rules. See instructions	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions	37	

Form **6765**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

Attach to your tax return.
Go to *www.irs.gov/Form6765* for instructions and the latest information.

OMB No. 1545-0619

Attachment Sequence No. **676**

Name(s) shown on return | **Identifying number**

A Are you electing the reduced credit under section 280C? See instructions . . . . . ☐ Yes ☐ No
B Are you a member of a controlled group or business under common control? . . . . . ☐ Yes ☐ No
If "Yes," complete and attach the required statement. See instructions for required attachment.

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)		**1**	
2	Basic research payments to qualified organizations (see instructions)	**2**		
3	Qualified organization base period amount	**3**		
4	Subtract line 3 from line 2. If zero or less, enter -0-		**4**	
	Note: Complete Section F before going to line 5.			
5	Total qualified research expenses (QREs). Enter amount from line 48	**5**		
6	Enter fixed-base percentage, but not more than 16% (0.16). See instructions	**6**	%	
7	Enter average annual gross receipts. See instructions	**7**		
8	Multiply line 7 by the percentage on line 6	**8**		
9	Subtract line 8 from line 5. If zero or less, enter -0-	**9**		
10	Multiply line 5 by 50% (0.50)	**10**		
11	Enter the smaller of line 9 or line 10		**11**	
12	Add lines 1, 4, and 11		**12**	
13	If you elect to reduce the credit under section 280C, then multiply line 12 by 15.8% (0.158). If not, multiply line 12 by 20% (0.20) and see instructions for the statement that must be attached		**13**	

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

14	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		**14**	
15	Basic research payments to qualified organizations (see the line 2 instructions)	**15**		
16	Qualified organization base period amount (see the line 3 instructions)	**16**		
17	Subtract line 16 from line 15. If zero or less, enter -0-		**17**	
18	Add lines 14 and 17		**18**	
19	Multiply line 18 by 20% (0.20)		**19**	
	Note: Complete Section F before going to line 20.			
20	Total qualified research expenses (QREs). Enter amount from line 48	**20**		
21	Enter your total QREs for the prior 3 tax years. If you had no QREs in any 1 of those years, skip lines 22 and 23	**21**		
22	Divide line 21 by 6.0	**22**		
23	Subtract line 22 from line 20. If zero or less, enter -0-	**23**		
24	Multiply line 23 by 14% (0.14). If you skipped lines 22 and 23, multiply line 20 by 6% (0.06)		**24**	
25	Add lines 19 and 24		**25**	
26	If you elect to reduce the credit under section 280C, then multiply line 25 by 79% (0.79). If not, enter the amount from line 25 and see the line 13 instructions for the statement that must be attached		**26**	

Section C—Current Year Credit

27	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 13 or line 26 (whichever applies)	27	
28	Subtract line 27 from line 13 or line 26 (whichever applies). If zero or less, enter -0-	28	
29	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	29	
30	Add lines 28 and 29 • Estates and trusts, go to line 31. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 36. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. **Note:** Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	30	
31	Amount allocated to beneficiaries of the estate or trust (see instructions)	31	
32	Estates and trusts, subtract line 31 from line 30. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	32	

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

33a	Check this box if you are a qualified small business electing the payroll tax credit. See instructions ☐		
b	Check the box if payroll tax is reported on a different EIN ☐		
34	Enter the portion of line 28 elected as a payroll tax credit (do not enter more than $500,000). See instructions	34	
35	General business credit carryforward from the current year. See instructions. Partnerships and S corporations, skip this line and go to line 36	35	
36	Partnerships and S corporations, enter the smaller of line 28 or line 34. All others, enter the smallest of line 28, line 34, or line 35. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	36	

Section E—Other Information. See instructions.

37	Enter the number of business components generating the QREs on line 5 or line 20	37	
38	Enter the amount of officers' wages included on line 42	38	
39	Did you acquire or dispose of any major portion of a trade or business in the tax year? ☐ Yes ☐ No		
40	Did you include any new categories of expenses as current year QREs? ☐ Yes ☐ No		
41	Did you determine any of the QREs on line 5 or line 20 following the ASC 730 Directive? ☐ Yes ☐ No If "Yes," enter the amount from Appendix C Line 19 (you may attach your Appendices A, B, C, and D here) This ASC 730 Directive only applies to taxpayers with assets equal to or greater than $10,000,000 who follow U.S. GAAP to prepare their Certified Audited Financial Statements showing the amount of currently expensed Financial Statement R&D. See instructions.	41	

Section F—Qualified Research Expenses Summary. See instructions.

A Are you required to complete Section G? See instructions to determine if you are required to complete Section G, and how to complete Section F if you are not required to complete Section G ☐ Yes ☐ No

42	Total wages for qualified services for all business components (do not include any wages used in figuring the work opportunity credit)			42	
43	Total costs of supplies for all business components			43	
44	Total rental or lease cost of computers for all business components			44	
45	Total applicable amount of contract research for all business components (do not include basic research payments)	45			
46	Enter the applicable amount of all basic research payments. See instructions	46			
47	Add line 45 and line 46			47	
48	Add lines 42, 43, 44, and 47, then enter line 48 on either line 5 or line 20, whichever is appropriate			48	

Section G—Business Component Information. Complete lines 49(a) through 49(f) for each business component you are required to report. See instructions. Attach additional sheets if necessary to capture all business components.

BC	**49(a)** EIN of the controlled group member conducting the research activities on this business component	**49(b)** Controlled group member's principal business activity code	**49(c)** Business component's name or unique alphanumeric identifier (see instructions)	**49(d)** Business component type (select one from available options)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

BC	**49(e)** Software (if applicable, select from the available options)	**49(f)** Describe the information sought to be discovered. Use the space provided.
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		

Section G—Business Component Information *(continued)*. Complete lines 50 through 56 for each business component. If you have more than fifteen business components, see instructions.

BC	50 Direct research wages for qualified services	51 Direct supervision wages for qualified services	52 Direct support wages for qualified services	53 Total qualified wages (add line 50, line 51, and line 52)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
Total from attachments				
Total				

BC	54 Cost of supplies	55 Rental or lease cost of computers	56 Applicable amount of contract research expenses (see instructions for reporting basic research payments)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
Total from attachments			
Total			

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

Attach to your tax return.
Go to *www.irs.gov/Form6781* for the latest information.

OMB No. 1545-0644

2024

Attachment Sequence No. **82**

Name(s) shown on tax return | **Identifying number**

Check all applicable boxes. See instructions.
A ☐ Mixed straddle election
B ☐ Straddle-by-straddle identification election
C ☐ Mixed straddle account election
D ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	(b) (Loss)	(c) Gain
1			
2	Add the amounts on line 1 in columns (b) and (c)	2 ( )	
3	Net gain or (loss). Combine line 2, columns (b) and (c)		3
4	Form 1099-B adjustments. See instructions and attach statement		4
5	Combine lines 3 and 4		5
	Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-		6
7	Combine lines 5 and 6		7
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions		8
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions		9

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A—Losses From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-.	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-.
10								

11a	Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949. See instructions	11a	( )
b	Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949. See instructions	11b	( )

Section B—Gains From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-.
12						

13a	Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949. See instructions	13a	
b	Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949. See instructions	13b	

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo entry only (see instructions)

	(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-.
14					

Form **7205**
(Rev. December 2023)
Department of the Treasury
Internal Revenue Service

Energy Efficient Commercial Buildings Deduction

Attach to your tax return.
Go to *www.irs.gov/Form7205* for instructions and the latest information.

OMB No. 1545-2004

Name(s) shown on return | **Identifying number**

Claiming deduction as (check one): ☐ Building owner ☐ Designer of energy efficient property (EEP)

Part I Building and EEP Information (see instructions)

1	(a) Address of building	(b) Date EEP placed in service (see instructions)	(c) Energy efficient commercial building property (EECBP) system computed energy savings percentage, or energy efficient building retrofit property (EEBRP) energy use intensity reduction	(d) Check if Increased Deduction Amount criteria are met (see instructions)	(e) Check if EEBRP was installed under a Qualified Retrofit Plan	(f) Potential amount per square foot	(g) Building square footage	(h) Potential section 179D deduction amount (multiply column 1(f) by column 1(g))
A								
B				☐	☐			
C				☐	☐			
D				☐	☐			

Part II Computation of Energy Efficient Commercial Buildings Deduction Amount (see instructions)

2	(a) Total per square foot amount claimed in prior years (see instructions)	(b) Subtract column 2(a) from the maximum amount allowed (see instructions)	(c) Check if the amount in column 2(b) is greater than or equal to column 1(f)	(d) If column 2(c) is checked, enter amount from column 1(h), skip column 2(e) and column 2(f) and go to column 2(g)	(e) Check if the amount from column 2(b) is less than the amount in column 1(f)	(f) If column 2(e) is checked, multiply column 2(b) by column 1(g)
A						
B			☐		☐	
C			☐		☐	
D			☐		☐	

	(g) Cost of EEP placed in service during the tax year (see instructions if building ownership percentage is less than 100%)	(h) Enter the greater of column 2(d) or column 2(f) (see instructions if building ownership percentage is less than 100%)	(i) Enter the lesser of column 2(g) or column 2(h)	(j) Designers enter the amount of the section 179D deduction allocated to you as the designer (see instructions)	(k) Section 179D deduction for the building (designers, enter the lesser of column 2(i) or column 2(j); building owners, enter the amount from column 2(i))
A					
B					
C					
D					

3 **Total section 179D deduction.** Add amounts from column 2(k). Enter here and on the appropriate line of your return. See instructions 3

Part III Certification Information for Each Property Listed in Part I (see instructions)

4	(a) Name of Qualified Individual completing certification	(b) Date of certification	(c) Employer of Qualified Individual	(d) Address of Qualified Individual
A				
B				
C				
D				

Part IV Designer Allocation Information for Each Property Listed in Part I (to be completed by Designer only)

5	(a) Identified owner of building	(b) Date of allocation	(c) Name of building owner's authorized representative completing allocation	(d) Address of building owner's authorized representative
A				
B				
C				
D				

Form **8283**
(Rev. December 2023)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over $500 for all contributed property.
Go to *www.irs.gov/Form8283* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return | **Identifying number**

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: _____ Identifying number: _____

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions . . . . . ☐

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Publicly Traded Securities—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of $5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than $5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A		☐	
B	Desc Code	☐	Desc Code
C		☐	
D		☐	

Note: If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A						
B						
C						
D						

Section B. Donated Property Over $5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated. See instructions for definitions.

- ☐ **a** Art (contribution of $20,000 or more)
- ☐ **b** Qualified conservation contribution
- ☐ **b(1)** Certified historic structure
  NPS # _____
- ☐ **c** Art (contribution of less than $20,000)
- ☐ **d** Other real estate
- ☐ **e** Equipment
- ☐ **f** Securities
- ☐ **g** Collectibles
- ☐ **h** Intellectual property
- ☐ **i** Vehicles
- ☐ **j** Clothing and household items
- ☐ **k** Digital assets
- ☐ **l** Other

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A	Desc		
B	Code		
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)
A						
B						
C						

Name(s) shown on your income tax return | **Identifying number**

Part II **Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)—** Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I. Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

4a Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest _____
If Section B, Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Section B, Part I: **(1)** For this tax year . . _____
(2) For any prior tax years _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization in Section B, Part V, below):
Name of charitable organization (donee)

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept _____

e Name of any person, other than the donee organization, having actual possession of the property _____

		Yes	No
5a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

Part III **Taxpayer (Donor) Statement—**List each item included in Section B, Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

Signature of taxpayer (donor) | Date

Part IV **Declaration of Appraiser—**See instructions.

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

Sign Here Appraiser signature | Date

Appraiser name | Title

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

Part V **Donee Acknowledgment—**See instructions.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date _____
Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ☐ **Yes** ☐ **No**

Name of charitable organization (donee) **Desc** **Code** | **Employer identification number**

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

Authorized signature | Title | Date

Form **8396**

Department of the Treasury
Internal Revenue Service

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

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

Go to *www.irs.gov/Form8396* for the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **138**

Name(s) shown on your tax return	**Your social security number**

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue date

Before you begin Part I, figure the amounts of any of the following credits you are claiming: credit for the elderly or the disabled, alternative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1	
2	Enter the certificate credit rate shown on your **Mortgage Credit Certificate**. **Do not** enter the interest rate on your home mortgage	2	%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter	3	
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.		
4	Enter any 2021 credit carryforward from line 16 of your 2023 Form 8396	4	
5	Enter any 2022 credit carryforward from line 14 of your 2023 Form 8396	5	
6	Enter any 2023 credit carryforward from line 17 of your 2023 Form 8396	6	
7	Add lines 3 through 6	7	
8	Limitation based on tax liability. Enter the amount from line 3 of the Credit Limit Worksheet in the instructions	8	
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount on Schedule 3 (Form 1040), line 6g	9	

Part II Mortgage Interest Credit Carryforward to 2025 (Complete **only** if line 9 is less than line 7.)

10	Add lines 3 and 4	10	
11	Enter the amount from line 7	11	
12	Enter the **larger** of line 9 or line 10	12	
13	Subtract line 12 from line 11	13	
14	**2023 credit carryforward to 2025.** Enter the **smaller** of line 6 or line 13	14	
15	Subtract line 14 from line 13	15	
16	**2022 credit carryforward to 2025.** Enter the **smaller** of line 5 or line 15	16	
17	**2024 credit carryforward to 2025.** Subtract line 9 from line 3. If zero or less, enter -0-	17	

Form **8582**

Department of the Treasury
Internal Revenue Service

Passive Activity Loss Limitations

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to *www.irs.gov/Form8582* for instructions and the latest information.

OMB No. 1545-1008

2024

Attachment Sequence No. **858**

Name(s) shown on return | **Identifying number**

Part I 2024 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see ***Special Allowance for Rental Real Estate Activities*** in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	**1a**		
b	Activities with net loss (enter the amount from Part IV, column (b))	**1b**	( )	
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	**1c**	( )	
d	Combine lines 1a, 1b, and 1c			**1d**

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	**2a**		
b	Activities with net loss (enter the amount from Part V, column (b))	**2b**	( )	
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	**2c**	( )	
d	Combine lines 2a, 2b, and 2c			**2d**

3	Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	**3**

If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the **smaller** of the loss on line 1d or the loss on line 3			**4**
5	Enter $150,000. If married filing separately, see instructions	**5**		
6	Enter modified adjusted gross income, but not less than zero. See instructions	**6**		
	Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.			
7	Subtract line 6 from line 5	**7**		
8	Multiply line 7 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			**8**
9	Enter the **smaller** of line 4 or line 8. If line 3 includes any CRD, see instructions			**9**

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total		**10**
11	**Total losses allowed from all passive activities for 2024.** Add lines 9 and 10. See instructions to find out how to report the losses on your tax return		**11**

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	**(b)** Net loss (line 1b)	**(c)** Unallowed loss (line 1c)	**(d)** Gain	**(e)** Loss
Total. Enter on Part I, lines 1a, 1b, and 1c					

For Paperwork Reduction Act Notice, see instructions. Cat. No. 63704F Form **8582** (2024)

Form **8586**
(Rev. December 2023)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit

Attach to your tax return.
Go to *www.irs.gov/Form8586* for the latest information.

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Identifying number

1	Number of Forms 8609-A attached		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____		
3	Current year credit from attached Form(s) 8609-A (see instructions)	3	
4	Low-income housing credit from partnerships, S corporations, estates, and trusts	4	
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d . .	5	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 4d	7	

Future Developments

For the latest information about developments related to Form 8586 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8586*.

What's New

Lines 5 and 7. We removed the column references in lines 5 and 7 to accommodate the Form 3800 redesign.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 8586 to claim the low-income housing credit. This general business credit is allowed for each new qualified low-income building placed in service after 1986. Generally, it is taken over a 10-year credit period.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

Qualified Low-Income Housing Project

The credit cannot exceed the amount allocated to the building. See section 42(h)(1) for details.

The low-income housing credit can only be claimed for residential rental buildings in low-income housing projects that meet one of the minimum set-aside tests. For details, see the instructions for Form 8609, Part II, line 10c.

Except for buildings financed with certain tax-exempt bonds, you may not take a low-income housing credit on a building if it has not received an allocation from the housing credit agency. No allocation is needed when 50% or more of the aggregate basis of the building and the land on which the building is located is financed with certain tax-exempt bonds. The owner must still get a Form 8609 from the appropriate housing credit agency (with the applicable items completed, including an assigned BIN). "Land on which the building is located" includes only land that is functionally related and subordinate to the qualified low-income building. (See Regulations sections 1.103-8(a)(3) and 1.103-8(b)(4)(iii).)

Recapture of Credit

There is a 15-year compliance period during which the residential rental building must continue to meet certain requirements. If, as of the close of any tax year in this period, there is a reduction in the qualified basis of the building from the previous year, you may have to recapture a part of the credit you have taken. Similarly, you may have to recapture part of the credits taken in previous years upon certain dispositions of the building or interests therein, unless you follow the procedures to prevent recapture. See *Recapture and building dispositions* in the Instructions for Form 8609-A, Annual Statement for Low-Income Housing Credit, for details. If you must recapture credits, use Form 8611, Recapture of Low-Income Housing Credit. See section 42(j) for details.

Recordkeeping

Keep a copy of this Form 8586 **and** all Forms 8609, 8609-A, and 8611 for 3 years after the 15-year compliance period ends.

Specific Instructions

Line 2. A decrease in qualified basis will result in recapture if the qualified basis at the close of the tax year is less than the qualified basis at the close of the first year of the credit period.

If the reduction in qualified basis at the close of the tax year also results in a violation of the minimum set-aside requirement, then no credit is allowable for the year.

Line 3. The credit for the year is figured on Form 8609-A for each building. Attach a copy of each Form 8609-A you completed for the tax year to Form 8586. Enter on line 3 the total credit for attached Form(s) 8609-A.

Line 6. Estates or trusts. Allocate the low-income housing credit on line 5 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 6.

If the estate or trust is subject to the passive activity rules, include on line 4 any low-income housing credits from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping . . . . . 4 hr., 4 min.
Learning about the law or the form . . . . . 52 min.
Preparing and sending the form to the IRS . . . . 2 hr., 10 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Form **8606**

Department of the Treasury
Internal Revenue Service

Nondeductible IRAs

Attach to 2024 Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8606* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2024 Form 8606. See instructions. | **Your social security number**

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home) | Apt. no.

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

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2024.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2024 **and** you made nondeductible contributions to a traditional IRA in 2024 or an earlier year. For this purpose, "distributions" **does not** include rollovers (but does include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include qualified charitable distributions, one-time distributions to fund an HSA, conversions, recharacterizations, or returns of certain contributions.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024 **and** you made nondeductible contributions to a traditional IRA in 2024 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2024, including those made for 2024 from January 1, 2025, through April 15, 2025. See instructions	1	
2	Enter your total basis in traditional IRAs. See instructions	2	
3	Add lines 1 and 2	3	
	In 2024, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion? — **No** — Enter the amount from line 3 on line 14. Do not complete the rest of Part I. — **Yes** — Go to line 4.		
4	Enter those contributions included on line 1 that were made from January 1, 2025, through April 15, 2025	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of **all** your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2024, plus any outstanding rollovers. Subtract certain 2024 retirement plan distribution repayments treated as rollovers, if any (see instructions)	6	
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2024. **Do not** include rollovers (but do include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, **do not** include qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)	7	
8	Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17.	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2024 and earlier years**	14	
15a	Subtract line 12 from line 7	15a	
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2024 Form(s) 8915-F (see instructions). Also, enter this amount on 2024 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	**Taxable amount.** Subtract line 15b from line 15a. Reduce that amount by certain 2024 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers (see instructions). If more than zero, also include this amount on 2024 Form 1040, 1040-SR, **or** 1040-NR, line 4b	15c	
	Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.		

Part II 2024 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2024.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	
18	**Taxable amount.** Subtract line 17 from line 16. If more than zero, also include this amount on 2024 Form 1040, 1040-SR, or 1040-NR, line 4b	18	

Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2024. For this purpose, a distribution **does not** include a rollover (but does include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include a qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2024, including any qualified first-time homebuyer distributions, and any 2024 retirement plan distributions whose repayments are treated as rollovers (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, **stop here**	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions	24	
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
b	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2024 Form(s) 8915-F (see instructions). Also, enter this amount on 2024 Form(s) 8915-F, line 19, as applicable (see instructions)	25b	
c	**Taxable amount.** Subtract line 25b from line 25a. Reduce that amount by certain 2024 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers (see instructions). If more than zero, also include this amount on 2024 Form 1040, 1040-SR, **or** 1040-NR, line 4b	25c	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

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

Your signature _____ Date _____

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

Form **8609-A**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

Annual Statement for Low-Income Housing Credit

► **File with owner's federal income tax return.**
► **See separate instructions.**

OMB No. 1545-0988

Attachment Sequence No. **36**

Name(s) shown on return | **Identifying number**

Part I Compliance Information

		Yes	No
A	Building identification number (BIN) ►		
B	This Form 8609-A is for (check the box) ► a newly constructed or existing building ☐ section 42(e) rehabilitation expenditures ☐		
C	Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in **A**? . . . . . If "No," see the instructions and stop here—do not go to Part II.		
D	Did the building in **A** qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? . . . . . If "No," see the instructions and stop here—do not go to Part II.		
E	Was there a decrease in the qualified basis of the building in **A** for the tax year for which this form is being filed? . . . . . If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.		

Part II Computation of Credit

1	Eligible basis of building	**1**	
2	Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	**2**	.
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	**3**	
4	Part-year adjustment for disposition or acquisition during the tax year	**4**	
5	Credit percentage	**5**	.
6	Multiply line 3 or line 4 by the percentage on line 5	**6**	
7	Additions to qualified basis, if any	**7**	
8	Part-year adjustment for disposition or acquisition during the tax year	**8**	
9	Credit percentage. Enter one-third of the percentage on line 5	**9**	.
10	Multiply line 7 or line 8 by the percentage on line 9	**10**	
11	Section 42(f)(3)(B) modification	**11**	
12	Add lines 10 and 11	**12**	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	**13**	
14	Disallowed credit due to federal grants (see instructions)	**14**	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	**15**	
16	Taxpayer's proportionate share of credit for the year (see instructions)	**16**	
17	Adjustments for deferred first-year credit (see instructions)	**17**	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)	**18**	

For Paperwork Reduction Act Notice, see separate instructions. Cat No. 38841T **Form 8609-A (Rev. 12-2008)**

Form **8615**

Department of the Treasury
Internal Revenue Service

Tax for Certain Children Who Have Unearned Income

Attach only to the child's Form 1040 or 1040-NR.
Go to *www.irs.gov/Form8615* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **33**

Child's name shown on return | **Child's social security number**

A Parent's name (first, initial, and last). **Caution:** See instructions before completing. | **B Parent's social security number**

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying surviving spouse

Part I Child's Net Unearned Income

1	Enter the child's unearned income. See instructions	1	
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040) or **Schedule A** (Form 1040-NR), enter $2,600. Otherwise, see instructions	2	
3	Subtract line 2 from line 1. If zero or less, **stop**; do not complete the rest of this form but **do** attach it to the child's return	3	
4	Enter the child's **taxable income** from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions	4	
5	Enter the **smaller** of line 3 or line 4. If zero, **stop**; do not complete the rest of this form but **do** attach it to the child's return	5	

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's **taxable income** from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions	6	
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	
8	Add lines 5, 6, and 7. See instructions	8	
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ☐	9	
10	Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. **Do not** include any tax from **Form 4972** or **Form 8814**, or any tax from the recapture of an education credit. If the parent files Form 2555, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ☐	10	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	
12a	Add lines 5 and 7 — 12a		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	.
13	Multiply line 11 by line 12b	13	

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4 — 14		
15	Enter the tax on the amount on line 14 based on the **child's** filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ☐	15	
16	Add lines 13 and 15	16	
17	Enter the tax on the amount on line 4 based on the **child's** filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ☐	17	
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions	18	

Form **8801**

Department of the Treasury
Internal Revenue Service

Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts

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

Go to *www.irs.gov/Form8801* for instructions and the latest information.

OMB No. 1545-1073

2024

Attachment Sequence No. **801**

Name(s) shown on return | **Identifying number**

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 2e of your 2023 Form 6251. Estates and trusts, see instructions	1	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	
3	Minimum tax credit net operating loss deduction (see instructions)	3	( )
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $831,150 and you were married filing separately for 2023, see instructions	4	
5	Enter: $126,500 if married filing jointly or qualifying surviving spouse for 2023; $81,300 if single or head of household for 2023; or $63,250 if married filing separately for 2023. Estates and trusts, enter $28,400	5	
6	Enter: $1,156,300 if married filing jointly or qualifying surviving spouse for 2023; $578,150 if single, head of household, or married filing separately for 2023. Estates and trusts, enter $94,600	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	
8	Multiply line 7 by 25% (0.25)	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-	9	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040-NR filers, see instructions	10	**Pt. III indicator**
11	• If **for 2023** you filed Form 2555, see instructions for the amount to enter. • If **for 2023** you reported capital gain distributions directly on Form 1040, 1040-SR, or 1040-NR, line 7; you reported qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. • **All others:** If line 10 is $220,700 or less ($110,350 or less if married filing separately for 2023), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract $4,414 ($2,207 if married filing separately for 2023) from the result.	11	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	
14	Enter the amount from your 2023 Form 6251, line 10, or 2023 Schedule I (Form 1041), line 53	14	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 10002S Form **8801** (2024)

Part II Minimum Tax Credit and Carryforward to 2025

16	Enter the amount from your 2023 Form 6251, line 11, or 2023 Schedule I (Form 1041), line 54	**16**	
17	Enter the amount from line 15	**17**	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	**18**	
19	**2023 credit carryforward.** Enter the amount from your 2023 Form 8801, line 26	**19**	
20	Enter your 2023 unallowed qualified electric vehicle credit (see instructions)	**20**	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	**21**	
22	Enter your 2024 regular income tax liability minus allowable credits (see instructions)	**22**	
23	Enter the amount from your 2024 Form 6251, line 9, or 2024 Schedule I (Form 1041), line 52	**23**	
24	Subtract line 23 from line 22. If zero or less, enter -0-	**24**	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2024 Schedule 3 (Form 1040), line 6b; or Form 1041, Schedule G, line 2c	**25**	
26	**Credit carryforward to 2025.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	**26**	

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

Caution: If you didn't complete the 2023 Qualified Dividends and Capital Gain Tax Worksheet, the 2023 Schedule D Tax Worksheet, or Part V of the 2023 Schedule D (Form 1041), see the instructions before completing this part.*

27	Enter the amount from Form 8801, line 10. If you filed Form 2555 for 2023, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27	
	Caution: If **for 2023** you filed Form 1041 or 2555, see the instructions before completing lines 28, 29, and 30.		
28	Enter the amount from line 4 of your 2023 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2023 Schedule D Tax Worksheet, or the amount from line 26 of the 2023 Schedule D (Form 1041), whichever applies (as refigured for the AMT, if necessary)*	28	
	If you figured your 2023 tax using the 2023 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.		
29	Enter the amount from line 19 of your 2023 Schedule D (Form 1040), or line 18b, column (2), of the 2023 Schedule D (Form 1041)	29	
30	Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2023 Schedule D Tax Worksheet	30	
31	Enter the **smaller** of line 27 or line 30	31	
32	Subtract line 31 from line 27	32	
33	If line 32 is $220,700 or less ($110,350 or less if married filing separately for 2023), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract $4,414 ($2,207 if married filing separately for 2023) from the result	33	
34	Enter: • $89,250 if married filing jointly or qualifying surviving spouse for 2023, • $44,625 if single or married filing separately for 2023, • $59,750 if head of household for 2023, or • $3,000 for an estate or trust.	34	
35	Enter the amount from line 5 of your 2023 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2023 Schedule D Tax Worksheet, or the amount from line 27 of the 2023 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2023 Schedule D (Form 1041), enter the amount from your 2023 Form 1040, 1040-SR, or 1040-NR, line 15, or 2023 Form 1041, line 23, whichever applies; if zero or less, enter -0-	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-	36	
37	Enter the **smaller** of line 27 or line 28	37	
38	Enter the **smaller** of line 36 or line 37	38	
39	Subtract line 38 from line 37	39	
40	Enter: • $492,300 if single for 2023, • $276,900 if married filing separately for 2023, • $553,850 if married filing jointly or qualifying surviving spouse for 2023, • $523,050 if head of household for 2023, or • $14,650 for an estate or trust.	40	
41	Enter the amount from line 36	41	
42	Form 1040, 1040-SR, or 1040-NR filers, enter the amount from line 5 of your 2023 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of your 2023 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2023 Schedule D (Form 1041) or line 18 of your 2023 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2023 Schedule D (Form 1041), enter the amount from your 2023 Form 1041, line 23; if zero or less, enter -0-	42	

*The 2023 Qualified Dividends and Capital Gain Tax Worksheet is in the 2023 Instructions for Form 1040. The 2023 Schedule D Tax Worksheet is in the 2023 Instructions for Schedule D (Form 1040) (or the 2023 Instructions for Schedule D (Form 1041)).

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

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

Go to *www.irs.gov/Schedule8812* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **47**

Name(s) shown on return | **Your social security number**

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		**1**	
2a	Enter income from Puerto Rico that you excluded	**2a**		
b	Enter the amounts from lines 45 and 50 of your Form 2555	**2b**		
c	Enter the amount from line 15 of your Form 4563	**2c**		
d	Add lines 2a through 2c		**2d**	
3	Add lines 1 and 2d		**3**	
4	Number of qualifying children under age 17 with the required social security number	**4**		
5	Multiply line 4 by $2,000		**5**	
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	**6**		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by $500		**7**	
8	Add lines 5 and 7		**8**	
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000		**9**	
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.		**10**	
11	Multiply line 10 by 5% (0.05)		**11**	
12	Is the amount on line 8 more than the amount on line 11?		**12**	
	☐ **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
	☐ **Yes.** Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from **Credit Limit Worksheet A**		**13**	
14	Enter the smaller of line 12 or line 13. **This is your child tax credit and credit for other dependents** **Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**		**14**	

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you **do not** want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . . ☐

16a Subtract line 14 from line 12. If zero, **stop here**; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . . **16a**

b Number of qualifying children under age 17 with the required social security number: _____ x $1,700. Enter the result. If zero, **stop here**; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . . **16b**

TIP: The number of children you use for this line is the same as the number of children you used for line 4.

17 Enter the **smaller** of line 16a or line 16b **17**

18a Earned income (see instructions) **18a**

b Nontaxable combat pay (see instructions) **18b**

19 Is the amount on line 18a more than $2,500?

☐ **No.** Leave line 19 blank and enter -0- on line 20.

☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result **19**

20 Multiply the amount on line 19 by 15% (0.15) and enter the result **20**

Next. On line 16b, is the amount $5,100 or more?

☐ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27.

☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions **21**

22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . **22**

23 Add lines 21 and 22 . . . . . **23**

24 **1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.

1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. **24**

25 Subtract line 24 from line 23. If zero or less, enter -0- **25**

26 Enter the **larger** of line 20 or line 25 . . . . . **26**

Next, enter the **smaller** of line 17 or line 26 on line 27.

Part II-C Additional Child Tax Credit

27 **This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28** . . **27**

Form **8814**

Department of the Treasury
Internal Revenue Service

Parents' Election To Report Child's Interest and Dividends

Attach to parents' Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8814* for the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **40**

Name(s) shown on your return

Your social security number

Caution: The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see *Tax benefits you cannot take* in the instructions.

A Child's name (first, initial, and last)

B Child's social security number

C If more than one Form 8814 is attached, check here . . . . **if additional form, net income** . . . **if additional form, tax**

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions		**1a**	
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b**		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions		**2a**	
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b**		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions		**3**	
4	Add lines 1a, 2a, and 3. If the total is $2,600 or less, skip lines 5 through 12 and go to line 13. If the total is $13,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income		**4**	
5	Base amount		**5**	$2,600
6	Subtract line 5 from line 4		**6**	
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	**7**		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	**8**		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	**9**		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10**		
11	Add lines 9 and 10		**11**	
12	Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (Form 1040), line 8z. In the space next to that line, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below		**12**	

Part II Tax on the First $2,600 of Child's Interest and Dividends

13	Amount not taxed	**13**	$1,300
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	**14**	
15	**Tax.** Is the amount on line 14 less than $1,300? ☐ **No.** Enter $130 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (0.10). Enter the result here and see the **Note** below.	**15**	

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040,1040-SR, or 1040-NR, line 16. Be sure to check box 1 on Form 1040, 1040-SR, or 1040-NR, line 16.

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

Attach to your tax return.

Go to *www.irs.gov/Form8824* for instructions and the latest information.

OMB No. 1545-1190

2024

Attachment Sequence No. **109**

Name(s) shown on tax return | **Identifying number**

Part I Information on the Like-Kind Exchange

Note: Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	**3**	MM/DD/YYYY
4	Date you actually transferred your property to the other party (month, day, year)	**4**	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	**5**	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	**6**	MM/DD/YYYY

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III ☐ **Yes** ☐ **No**

Note: Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions on line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number

Address (no., street, and apt., room, or suite no.; city or town; state; and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? ☐ **Yes** ☐ **No**

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ **Yes** ☐ **No**

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is ***not*** *the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24* ***unless*** *one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box.

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

Name(s) shown on tax return. Do not enter name and social security number if shown on other side. | Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received **(a)** more than one group of like-kind properties, or **(b)** cash or other (not like-kind) property, see ***Reporting of multi-asset exchanges*** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up. See instructions	12		
a	Description of other property given up			
13	Adjusted basis of other property given up	13		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale		14	
	Caution: If the property given up was used previously or partly as a home, see ***Property used as home*** in the instructions.			
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions		15	
a	Description of other property received			
16	FMV of like-kind property you received		16	
17	Add lines 15 and 16		17	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15. See instructions		18	
19	**Realized gain or (loss).** Subtract line 18 from line 17		19	
20	Enter the smaller of line 15 or line 19, but not less than zero		20	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions		21	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions		22	
23	**Recognized gain.** Add lines 21 and 22		23	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions		24	
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23. See instructions			
	Note: Complete lines 25a, 25b, and 25c if you received like-kind section 1250 property, like-kind section 1245 property, or like-kind intangible property in the exchange.		25	
a	Basis of like-kind section 1250 property received	25a		
b	Basis of like-kind section 1245 property received	25b		
c	Basis of like-kind intangible property received	25c		

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the federal government or judicial officers of the federal government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.)		–
27	Description of divested property		
28	Description of replacement property		
29	Date divested property was sold (month, day, year)	29	MM/DD/YYYY
30	Sales price of divested property. See instructions	30	
31	Basis of divested property	31	
32	**Realized gain.** Subtract line 31 from line 30	32	
33	Cost of replacement property purchased within 60 days after date of sale	33	
34	Subtract line 33 from line 30. If zero or less, enter -0-	34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions	36	
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32	37	
38	**Basis of replacement property.** Subtract line 37 from line 33	38	

Form **8829**

Department of the Treasury
Internal Revenue Service

Expenses for Business Use of Your Home

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.
Go to *www.irs.gov/Form8829* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **176**

Name(s) of proprietor(s) | **Your social security number**

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)		1	
2	Total area of home		2	
3	Divide line 1 by line 2. Enter the result as a percentage		3	%
	For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4		hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784	5		hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3		7	%

Part II Figure Your Allowable Deduction

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

Part III Depreciation of Your Home

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

Part IV Carryover of Unallowed Expenses to 2025

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

Form **8834**
(Rev. October 2024)
Department of the Treasury
Internal Revenue Service

Qualified Electric Vehicle Credit

Attach to your tax return.
Go to *www.irs.gov/Form8834* for the latest information.

OMB No. 1545-1374

Attachment Sequence No. **834**

Name(s) shown on return | **Identifying number**

Notes:

- Use this form to claim qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810 for the current year). The qualified electric vehicle credit was available for certain vehicles placed in service before 2007.
- Claim the credit for certain clean vehicles placed in service after 2022 on Form 8936.

1	Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)		**1**
2	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z. • Corporations. Enter the amount from Form 1120, Schedule J, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.		**2**
3	Credits that reduce regular tax before the qualified electric vehicle credit:		
a	Foreign tax credit	**3a**	
b	Certain allowable credits (see instructions)	**3b**	
c	Add lines 3a and 3b		**3c**
4	Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7		**4**
5	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Applicable corporations (see Form 4626), enter the amount from Form 4626, Part II, line 9. Other corporations, enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.		**5**
6	Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7		**6**
7	**Qualified electric vehicle credit.** Enter the **smaller** of line 1 or line 6. Report this amount on Schedule 3 (Form 1040), line 6i; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions		**7**

Form **8839**

Department of the Treasury
Internal Revenue Service

Qualified Adoption Expenses

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8839* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **38**

Name(s) shown on return | **Your social security number**

Part I **Information About Your Eligible Child or Children**—You **must** complete this part. See instructions for details, including what to do if you need more space.

1	(a) Child's name First	Last	(b) Child's year of birth	Check if child was— (c) born **before 2007** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2024 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

Caution: If the child was a foreign child, see ***Special rules*** in the instructions for line 1, column (e), before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

Part II **Adoption Credit**

			Child 1	Child 2	Child 3		
2	Maximum adoption credit per child. Enter $16,810. See instructions	2					
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter	3					
4	Subtract line 3 from line 2	4					
5	**Qualified adoption expenses.** See instructions	5					
	Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2024.						
6	Enter the **smaller** of line 4 or line 5	6					
7	Enter modified adjusted gross income. See instructions	7					
8	Is line 7 more than $252,150? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $252,150 from line 7	8					
9	Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000					9	× .
10	Multiply each amount on line 6 by line 9	10					
11	Subtract line 10 from line 6	11					
12	Add the amounts on line 11					12	
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2023 Form 8839 instructions					13	
14	Add lines 12 and 13					14	
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions					15	
16	**Adoption credit.** Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 6c. If line 15 is smaller than line 14, you may have a credit carryforward. See instructions					16	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 22843L Form **8839** (2024)

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
17	Maximum exclusion per child. Enter $16,810. See instructions	17					
18	Did you receive employer-provided adoption benefits for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See instructions for the amount to enter	18					
19	Subtract line 18 from line 17	19					
20	Employer-provided adoption benefits you received in 2024. This amount should be shown in box 12 of your 2024 Form(s) W-2 with code **T**	20					
21	Add the amounts on line 20					21	
22	Enter the **smaller** of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2024, enter the amount from line 19.	22					
23	Enter modified adjusted gross income (from the worksheet in the instructions)	23					
24	Is line 23 more than $252,150? ☐ **No.** Skip lines 24 and 25, and enter -0- on line 26. ☐ **Yes.** Subtract $252,150 from line 23	24					
25	Divide line 24 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25	× .				
26	Multiply each amount on line 22 by line 25	26					
27	**Excluded benefits.** Subtract line 26 from line 22	27					
28	Add the amounts on line 27					28	
29	**Taxable benefits.** Is line 28 more than line 21? ☐ **No.** Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1f of Form 1040, 1040-SR, or 1040-NR. ☐ **Yes.** Subtract line 21 from line 28. Enter the result as a negative number. Also, enter the result on line 1f of Form 1040, 1040-SR, or 1040-NR.					29	

TIP

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.

- *You paid adoption expenses in 2023, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2023.*
- *The total adoption expenses you paid in 2024 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2024 or earlier.*
- *You adopted a child with special needs and the adoption became final in 2024.*

Form **8846**

Department of the Treasury
Internal Revenue Service

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

Attach to your tax return.
Go to *www.irs.gov/Form8846* for the latest information.

OMB No. 1545-0123

2024

Attachment Sequence No. **846**

Name(s) shown on return | **Identifying number**

Note: Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage employer where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	**1**	
2	Tips not subject to the credit provisions (see instructions)	**2**	
3	Creditable tips. Subtract line 2 from line 1	**3**	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded $168,600, see instructions and check here . . . . . SSTIPCAP .	**4**	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	**6**	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16148Z Form **8846** (2024)

Form **8853**

Department of the Treasury
Internal Revenue Service

Archer MSAs and Long-Term Care Insurance Contracts

Go to *www.irs.gov/Form8853* for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2024

Attachment Sequence No. **39**

Name(s) shown on return

Social security number of MSA account holder. If both spouses have MSAs, see instructions.

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I **Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2024	1	
2	Archer MSA contributions you made for 2024, including those made in 2025 by the unextended due date of your return that were for 2024. Don't include rollovers. See instructions	2	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	4	
5	**Archer MSA deduction.** Enter the **smallest** of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 23	5	
	Caution: If line 2 is more than line 5, you may have to pay an additional tax. See instructions.		

Part II **Archer MSA Distributions**

6a	Total distributions you and your spouse received in 2024 from all Archer MSAs (see instructions)	6a	
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the unextended due date of your return. See instructions	6b	
c	Subtract line 6b from line 6a	6c	
7	Unreimbursed qualified medical expenses (see instructions)	7	
8	**Taxable Archer MSA distributions.** Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8e	8	
9a	If any of the distributions included on line 8 meet any of the ***Exceptions to the Additional 20% Tax*** (see instructions), check here		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040), line 17e	9b	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2024 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

10	Total distributions you received in 2024 from all Medicare Advantage MSAs (see instructions)	10	
11	Unreimbursed qualified medical expenses (see instructions)	11	
12	**Taxable Medicare Advantage MSA distributions.** Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8e	12	
13a	If any of the distributions included on line 12 meet any of the ***Exceptions to the Additional 50% Tax*** (see instructions), check here		
b	**Additional 50% tax.** Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2023. Also include this amount in the total on Schedule 2 (Form 1040), line 17f	13b	

Name of policyholder (as shown on return) | Social security number of policyholder

Section C. Long-Term Care (LTC) Insurance Contracts. See ***Filing Requirements for Section C*** in the instructions before completing this section.

If more than one Section C is attached, check here . . . . . ☐

14a Name of insured _____ **b** Social security number of insured _____

15 In 2024, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . . ☐ **Yes** ☐ **No**

16 Was the insured a terminally ill individual? . . . . . ☐ **Yes** ☐ **No**

Note: If "Yes" and the **only** payments you received in 2024 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

17 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked **17**

Caution: Don't use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 8e, or, for taxpayers filing Form 1040-NR, on Schedule NEC (Form 1040-NR), line 12.

18 Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts **18**

19 Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill. See instructions **19**

20 Add lines 18 and 19 . . . . . **20**

Note: If you checked "Yes" on line 15 above, see ***Multiple Payees*** in the instructions before completing lines 21 through 25.

21 Multiply $410 by the number of days in the LTC period **21**

22 Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) **22**

23 Enter the **larger** of line 21 or line 22 . . . . . **23**

24 Reimbursements for qualified LTC services provided for the insured during the LTC period **24**

Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.

25 Per diem limitation. Subtract line 24 from line 23 . . . . . **25**

26 **Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8e, or, for taxpayers filing Form 1040-NR, on Form 1040-NR, Schedule NEC, line 12. For taxpayers filing Form 1040-NR, on Schedule NEC (Form 1040-NR), line 12, enter "LTC" and the amount **26**

Form **8863**

Department of the Treasury
Internal Revenue Service

Education Credits
(American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR.
Go to *www.irs.gov/Form8863* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **50**

Name(s) shown on return

Your social security number

CAUTION

Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30		1	
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying surviving spouse	2		
3	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	3		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4		
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying surviving spouse	5		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)		6	.
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box		7	
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.		8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)		9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19		10	
11	Enter the smaller of line 10 or $10,000		11	
12	Multiply line 11 by 20% (0.20)		12	
13	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying surviving spouse	13		
14	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	14		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying surviving spouse	16		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)		17	.
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)		18	
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3		19	

Name(s) shown on return | Your social security number

CAUTION

Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)

21 Student social security number (as shown on page 1 of your tax return)

22 Educational institution information (see instructions)

a. Name of first educational institution	**b.** Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	**(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2024? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2024? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2023 with box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2023 with box 7 checked? ☐ Yes ☐ No
(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (**2**) or (**3**). You can get the EIN from Form 1098-T or from the institution. –	**(4)** Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (**2**) or (**3**). You can get the EIN from Form 1098-T or from the institution. –

23 Has the American opportunity credit been claimed for this student for any 4 prior tax years? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2024 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. ☐ Yes — Go to line 25. ☐ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2024? See instructions. ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Go to line 26.

26 Was the student convicted, before the end of 2024, of a felony for possession or distribution of a controlled substance? ☐ Yes — **Stop!** Go to line 31 for this student. ☐ No — Complete lines 27 through 30 for this student.

CAUTION

You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**	
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**	
29	Multiply line 28 by 25% (0.25)	**29**	
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	**30**	

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	

Form **8863** (2024)

Form **8867**

(Rev. November 2024)

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to *www.irs.gov/Form8867* for instructions and the latest information.

OMB No. 1545-0074

For tax year 20 _____

Attachment Sequence No. **70**

Taxpayer name(s) shown on return	Taxpayer identification number
Preparer's name	Preparer tax identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply). ☐ EIC ☐ CTC/ACTC/ODC ☐ AOTC ☐ HOH

		Yes	No	N/A
1	Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	☐	☐	
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☐	☐	☐
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☐	☐	
4	Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "**Yes**," answer questions 4a and 4b. If "**No**," go to question 5.)	☐	☐	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b	Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	☐	☐	
	List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____ _____			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☐	☐	
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? **(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)**	☐	☐	☐
a	Did you complete the required recertification Form 8862?	☐	☐	☐
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☐	☐	☐

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

		Yes	No	N/A
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? **(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)**	☐	☐	
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

		Yes	No	N/A
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☐	☐	
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☐	☐	☐
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☐	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

		Yes	No
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

		Yes	No
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

		Yes	No
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☐	☐

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

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

Go to *www.irs.gov/Form8880* for the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **54**

Name(s) shown on return

Your social security number

CAUTION

*You **cannot** take this credit if **either** of the following applies.*

- *The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than $38,250 ($57,375 if head of household; $76,500 if married filing jointly).*
- *The person(s) who made the qualified contribution or elective deferral (**a**) was born after January 1, 2007; (**b**) is claimed as a dependent on someone else's 2024 tax return; or (**c**) was a **student** (see instructions).*

		(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2024. **Do not** include rollover contributions	1	
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2024 (see instructions)	2	
3	Add lines 1 and 2	3	
4	Certain distributions received **after** 2021 and **before** the due date (including extensions) of your 2024 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	
6	In each column, enter the **smaller** of line 5 or $2,000	6	
7	Add the amounts on line 6. If zero, **stop**; you can't take this credit	7	
8	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*	8	
9	Enter the applicable decimal amount from the table below.	9	x 0.

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying surviving spouse
		Enter on line 9—		
---	$23,000	0.5	0.5	0.5
$23,000	$25,000	0.5	0.5	0.2
$25,000	$34,500	0.5	0.5	0.1
$34,500	$37,500	0.5	0.2	0.1
$37,500	$38,250	0.5	0.1	0.1
$38,250	$46,000	0.5	0.1	0.0
$46,000	$50,000	0.2	0.1	0.0
$50,000	$57,375	0.1	0.1	0.0
$57,375	$76,500	0.1	0.0	0.0
$76,500	---	0.0	0.0	0.0

Note: If line 9 is zero, **stop**; you can't take this credit.

10	Multiply line 7 by line 9	10	
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4	12	

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

Form **8888**

(Rev. October 2024)

Department of the Treasury
Internal Revenue Service

Allocation of Refund

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

Go to *www.irs.gov/Form8888* for the latest information.

OMB No. 1545-0074

For calendar year 20 ____

Attachment Sequence No. **56**

Name(s) shown on return | **Your social security number**

Direct Deposit

1a Amount to be deposited in first account (see instructions) **1a**

b Routing number ☐☐☐☐☐☐☐☐☐ **c** ☐ Checking ☐ Savings

d Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

2a Amount to be deposited in second account **2a**

b Routing number ☐☐☐☐☐☐☐☐☐ **c** ☐ Checking ☐ Savings

d Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

3a Amount to be deposited in third account **3a**

b Routing number ☐☐☐☐☐☐☐☐☐ **c** ☐ Checking ☐ Savings

d Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Paper Check

4 Amount to be refunded by check **4**

Total Allocation of Refund

5 Add lines 1a, 2a, 3a, and 4. The total must equal the refund amount shown on your tax return . **5**

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 21858A Form **8888** (Rev. 10-2024)

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8889* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **52**

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions.

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I **HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2024. See instructions		☐ Self-only ☐ Family
2	HSA contributions you made for 2024 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2024. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	
3	If you were under age 55 at the end of 2024 and, on the first day of **every** month during 2024, you were, or were considered, an eligible individual with the **same** coverage, enter $4,150 ($8,300 for family coverage). **All others**, see the instructions for the amount to enter	3	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2024 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2024, also include any amount contributed to your spouse's Archer MSAs	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2024, see the instructions for the amount to enter	6	
7	If you were age 55 or older at the end of 2024, married, and you or your spouse had family coverage under an HDHP at any time during 2024, enter your additional contribution amount. See instructions	7	
8	Add lines 6 and 7	8	
9	Employer contributions made to your HSAs for 2024	9	
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	
13	**HSA deduction** (see instructions).	13	

Part II **HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2024 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	**Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

Form **8903**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Domestic Production Activities Deduction

▶ **Attach to your tax return.**

▶ **Go to *www.irs.gov/Form8903* for instructions and the latest information.**

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return

Identifying number

Note: Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

			(a) Oil-related production activities	(b) All activities
1	Domestic production gross receipts (DPGR)	1		
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2		
3	Enter deductions and losses allocable to DPGR (see instructions)	3		
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4		
5	Add lines 2 through 4	5		
6	Subtract line 5 from line 1	6		
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7		
8	Add lines 6 and 7. Estates and trusts, go to line 9. All others, skip line 9 and go to line 10	8		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9		
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a). All others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a		
b	**Qualified production activities income.** Estates and trusts, subtract line 9, column (b), from line 8, column (b). All others, enter amount from line 8, column (b). If zero or less, enter -0- here; skip lines 11 through 21, and enter -0- on line 22	10b		
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11		
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here; skip lines 13 through 21, and enter -0- on line 22	12		
13	Enter 9% of line 12	13		
14a	Enter the smaller of line 10a or line 12	14a		
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		
15	Subtract line 14b from line 13	15		
16	Form W-2 wages (see instructions)	16		
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		
18	Add lines 16 and 17. Estates and trusts, go to line 19. All others, skip line 19 and go to line 20	18		
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19		
20	Estates and trusts, subtract line 19 from line 18. All others, enter amount from line 18	20		
21	Form W-2 wage limitation. Enter 50% of line 20	21		
22	Enter the smaller of line 15 or line 21.	22		
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		
24	Expanded affiliated group allocation (see instructions)	24		
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on the applicable line of your return (see instructions)	25		

Form **8910**

(Rev. January 2022)

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8910* for instructions and the latest information.**

OMB No. 1545-1998

Attachment Sequence No. **68**

Name(s) shown on return | **Identifying number**

Note:

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4 **Tentative credit** (see instructions for amount to enter)	**4**		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%	%	
6 Multiply line 4 by line 5	**6**			
7 Add columns (a) and (b) on line 6	**7**			
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)	**8**			
9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r	**9**			

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	**10**		
11 Add columns (a) and (b) on line 10	**11**		
12 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	**12**		
13 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	**13**		
14 Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	**14**		
15 **Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6e. If line 14 is smaller than line 11, see instructions	**15**		

Form **8911**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

Attach to your tax return.

Go to *www.irs.gov/Form8911* for instructions and the latest information.

OMB No. 1545-0123

Attachment Sequence No. **151**

Name(s) shown on return | **Identifying number**

Note: Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions.

Part I Credit for Business/Investment Use Part of Refueling Property

1	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8911)	1	
2	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	2	
3	**Business/investment use part of credit.** Add lines 1 and 2. Partnerships and S corporations not making an election to transfer the credit, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	3	

Part II Credit for Personal Use Part of Refueling Property

4	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8911)	4	
5	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. • Other filers. Enter the regular tax before credits from your return.	5	
6	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 6a		
b	Certain allowable credits (see instructions) — 6b		
c	Add lines 6a and 6b	6c	
7	Net regular tax. Subtract line 6c from line 5. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 3	7	
8	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	8	
9	Subtract line 8 from line 7. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 3	9	
10	**Personal use part of credit.** Enter the **smaller** of line 4 or line 9 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 9 is smaller than line 4, see instructions	10	

SCHEDULE A (Form 8911)
(December 2024)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property

Attach to your tax return.
Go to *www.irs.gov/Form8911* for instructions and the latest information.

OMB No. 1545-0123

Attachment Sequence No. **151A**

Name(s) shown on return | **Identifying number**

Note: Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions.

Part I Vehicle Refueling Property Details (see instructions)

1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the refueling property . . . . . _____

2a Description of refueling property: _____

b If different than filer, enter: **(i)** Owner's name: _____ **(ii)** Owner's TIN: _____

3 Location of refueling property.

a Address (if applicable): _____

b Coordinates. **(i)** Latitude: ☐ ☐☐.☐☐☐☐☐☐ Enter a "+" (plus) or "-" (minus) sign in the first box. **(ii)** Longitude: ☐ ☐☐☐.☐☐☐☐☐☐ Enter a "+" (plus) or "-" (minus) sign in the first box.

4 Date construction began (MM/DD/YYYY): _____

5 Date placed in service (MM/DD/YYYY): _____

6 Eligible census tract determination.

a Was the refueling property placed in service (see line 5) before 2025?

☐ **Yes.** Continue to line 6b.

☐ **No.** Skip lines 6b and 6c and go to line 6d.

b Enter the 11-digit census tract GEOID obtained by using the relevant location (see line 3) with the Census Bureau's 2015 Census Tract Identifier. ☐☐☐☐☐☐☐☐☐☐☐

c Is the 11-digit census tract GEOID entered on line 6b listed in Appendix A of Notice 2024-20?

☐ **Yes.** Refueling property placed in service at the location described on line 3 is considered placed in service in an eligible census tract. Skip lines 6d and 6e and go to line 7.

☐ **No.** Continue to line 6d.

d Enter the 11-digit census tract GEOID obtained by using the relevant location (see line 3) with the Census Bureau's 2020 Census Tract Identifier. ☐☐☐☐☐☐☐☐☐☐☐

e Is the 11-digit census tract GEOID entered on line 6d listed in Appendix B of Notice 2024-20?

☐ **Yes.** Refueling property placed in service at the location described on line 3 is considered placed in service in an eligible census tract. Go to line 7.

☐ **No. Stop here.** Refueling property placed in service at the location described on line 3 does not qualify for this credit.

7 Certification/permit number issued by government with jurisdiction over operation of refueling property . . . . . _____

Part II Credit Amount for Business/Investment Use Part of Refueling Property

8	Enter the cost of the qualified alternative fuel vehicle refueling property described above	8	
9	Business/investment use percentage (see instructions)	9	%
10	Multiply line 8 by line 9. If the result is zero, enter -0-, skip lines 11 through 16, and go to line 17	10	
11	Section 179 expense deduction (see instructions)	11	
12	Subtract line 11 from line 10	12	
13	Is the refueling property part of a qualified alternative fuel vehicle refueling project that meets the prevailing wage and apprenticeship requirements? See instructions. If construction began before January 29, 2023 (see line 4), skip the instructions and answer "Yes" ☐ **Yes** ☐ **No**		
14	Multiply line 12 by 6% (0.06) (30% (0.30) if the answer on line 13 above is "Yes")	14	
15	Maximum business/investment use part of credit	15	$100,000
16	Enter the **smaller** of line 14 or line 15. Include this credit amount on line 1 in Part I of Form 8911. If you entered 100% on line 9 above, stop here. Otherwise, continue to line 17	16	

Part III Credit Amount for Personal Use Part of Refueling Property

17 Was the refueling property installed on property used as your main home?

☐ **Yes.** Continue to line 18.

☐ **No. Stop here.** Refueling property not installed on property used as your main home does not qualify for the personal use part of the credit.

18	Subtract line 10 from line 8	18	
19	Multiply line 18 by 30% (0.30)	19	
20	Maximum personal use part of credit	20	$1,000
21	Enter the **smaller** of line 19 or line 20. Include this credit amount on line 4 in Part II of Form 8911	21	

Form **8919**

Department of the Treasury
Internal Revenue Service

Uncollected Social Security and Medicare Tax on Wages

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

Go to *www.irs.gov/Form8919* for the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **61**

Name of person who must file this form. If married, complete a separate Form 8919 for each spouse who must file this form.

Social security number

Who must file. You must file Form 8919 if **all** of the following apply.

- You performed services for a firm.
- You believe your pay from the firm wasn't for services as an independent contractor.
- The firm didn't withhold your share of social security and Medicare taxes from your pay.
- One of the reasons listed below under *Reason codes* applies to you.

Reason codes. For each firm listed below, enter in column (c) the applicable reason code for filing this form. If none of the reason codes apply to you, but you believe you should have been treated as an employee, enter reason code G and **file Form SS-8 on or before the date you file your tax return**.

A I filed Form SS-8 and received a determination letter stating that I am an employee of this firm.

C I received other correspondence from the IRS stating that I am an employee.

G I filed Form SS-8 with the IRS and haven't received a reply.

H I received a Form W-2 and a Form 1099-MISC and/or 1099-NEC from this firm for 2024. The amount on Form 1099-MISC and/or 1099-NEC should have been included as wages on Form W-2. **(Don't file Form SS-8 if you select reason code H.)**

	(a) Name of firm	**(b)** Firm's federal identification number (see instructions)	**(c)** Enter reason code from above.	**(d)** Date of IRS determination or correspondence (MM/DD/YYYY) (see instructions)	**(e)** Check if Form 1099-MISC and/or 1099-NEC was received.	**(f)** Total wages received with no social security or Medicare tax withholding and not reported on Form W-2
1					☐	
2					☐	
3					☐	
4					☐	
5					☐	

6	**Total wages.** Combine lines 1 through 5 in column (f). Enter here and on Form 1040, 1040-SR, or 1040-NR, line 1g		6	
7	Maximum amount of wages subject to social security tax	7 $168,600		
8	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2), railroad retirement (RRTA) compensation (subject to the 6.2% rate), and unreported tips subject to social security tax from Form 4137, line 10. See instructions	8		
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10		9	
10	Wages subject to social security tax. Enter the smaller of line 6 or line 9		10	
11	Multiply line 10 by 0.062 (social security tax rate)		11	
12	Multiply line 6 by 0.0145 (Medicare tax rate)		12	
13	Add lines 11 and 12. Enter here. Include as tax on your annual tax return (Schedule 2 (Form 1040), line 6, or Form 1040-SS, Part I, line 6). See the instructions there		13	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37730B Form **8919** (2024)

Form **8936**

Department of the Treasury
Internal Revenue Service

Clean Vehicle Credits

Attach to your tax return.

Go to *www.irs.gov/Form8936* for instructions and the latest information.

OMB No. 1545-2137

2024

Attachment Sequence No. **69**

Name(s) shown on return | **Identifying number**

Notes: • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
• Individuals who transferred the credit to the dealer at the time of sale must file this form and Schedule A (Form 8936).

Part I Modified Adjusted Gross Income (MAGI) Amount

1a	Enter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	1a		
b	Enter any income from Puerto Rico you excluded	1b		
c	Enter any amount from Form 2555, line 45	1c		
d	Enter any amount from Form 2555, line 50	1d		
e	Enter any amount from Form 4563, line 15	1e		
2	Add lines 1a through 1e			2
3a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	3a		
b	Enter any income from Puerto Rico you excluded	3b		
c	Enter any amount from Form 2555, line 45	3c		
d	Enter any amount from Form 2555, line 50	3d		
e	Enter any amount from Form 4563, line 15	3e		
4	Add lines 3a through 3e			4
5	Enter your 2023 filing status (S, MFS, etc., see chart below)			5

Individuals, estates, or trusts exceeding the following MAGI limits for both 2023 and 2024 can't claim the applicable credit.

Filing Status	Part II/III Limits	Part IV Limits
Single (S)	$150,000	$75,000
Married filing separately (MFS)	$150,000	$75,000
Head of household (HOH)	$225,000	$112,500
Married filing jointly (MFJ)	$300,000	$150,000
Qualifying surviving spouse (QSS)	$300,000	$150,000
Estates and trusts	$150,000	N/A

Part II Credit for Business/Investment Use Part of New Clean Vehicles

6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	6	
7	New clean vehicle credit from partnerships and S corporations (see instructions)	7	
8	**Business/investment use part of credit.** Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	8	

Part III Credit for Personal Use Part of New Clean Vehicles

9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	9	
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	10	
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	11	
12	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	12	
13	**Personal use part of credit.** Enter the **smaller** of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	13	

Part IV Credit for Previously Owned Clean Vehicles

14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	14	
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	15	
16	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	16	
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	17	
18	Enter the **smaller** of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	18	

Part V Credit for Qualified Commercial Clean Vehicles

19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	19	
20	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	20	
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	21	

SCHEDULE A (Form 8936)

Department of the Treasury
Internal Revenue Service

Clean Vehicle Credit Amount

Attach to your tax return.
Go to *www.irs.gov/Form8936* for instructions and the latest information.

OMB No. 1545-2137

2024

Attachment Sequence No. **69A**

Name(s) shown on return | **Identifying number**

Notes: • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
• Individuals who transferred the credit to the dealer at the time of sale must file this schedule and Form 8936.

Part I Vehicle Details

1a Year . . . . . ✓

b Make . . . . . ✓

c Model . . . . . ✓

2 Vehicle identification number (VIN) (see instructions) . . ☐☐☐☐☐☐☐☐☐☐☐☐✓☐☐☐☐

3 Enter date vehicle was placed in service (MM/DD/YYYY) . . . . . ✓

✓ **(*) 4a** Did you transfer the credit to the dealer at the time of sale?
☐ **Yes.** Enter the transferred amount shown on the seller's report . . . . . .
☐ **No.** Go to line 5.

✓ **(*) b** If line 4a is "Yes," complete line 8 or line 13, as applicable, and check here if directed to do so by line 8a, 8d, 13a, or 13c . ☐

✓ **5** Does the VIN entered on line 2 belong to a **new clean vehicle** placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part II.
☐ **No.** Go to line 6.

✓ **6** Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part IV.
☐ **No.** Go to line 7.

✓ **7** Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part V.
☐ **No. Stop here.** You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

✓ **(*) 8a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?
☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
☐ **No.** Go to line 8b.

✓ **(*) 8b** Are you filing this form with an individual income tax return?
☐ **Yes.** Go to line 8c.
☐ **No.** Skip lines 8c and 8d and go to line 8e.

✓ **(*) 8c** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status?
☐ **Yes.** Go to line 8d.
☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 8d and go to line 8e.

✓ **(*) 8d** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2023 filing status? See instructions if your 2024 return is a joint return.
☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 8e.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle *(continued)*

✓ **8e** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.

☐ **Yes.**

☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

9	Tentative credit amount (see instructions)	**9**	✓	
10	Business/investment use percentage (see instructions)	**10**	✓	%
11	Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below	**11**	✓	

Part III Credit Amount for Personal Use Part of New Clean Vehicle

12	Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936	**12**	✓	

Part IV Credit Amount for Previously Owned Clean Vehicle

✓ **(*) 13a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?

☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.

☐ **No.** Go to line 13b.

✓ **(*) b** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status?

☐ **Yes.** Go to line 13c.

☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 13c and go to line 13d.

✓ **(*) c** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2023 filing status? See instructions if your 2024 return is a joint return.

☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.

☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 13d.

✓ **(*) d** Have you claimed a previously owned clean vehicle credit for another vehicle purchased in the 3-year period ending on the date you purchased the vehicle identified in Part I? See instructions if you are filing a joint return.

☐ **Yes. Stop here.** You can't claim a credit for this vehicle if you have already claimed the previously owned vehicle credit for another vehicle purchased during this 3-year period.

☐ **No.** Go to line 13e.

✓ **e** Is the sales price of the vehicle more than $25,000?

☐ **Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.

☐ **No.**

✓ **f** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.

☐ **Yes.**

☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.

✓ **g** Can you be claimed as a dependent on another person's tax return, such as your parent's return?

☐ **Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.

☐ **No.**

14	Enter the sales price of the vehicle	**14**	✓	
15	Multiply line 14 by 30% (0.30)	**15**	✓	
16	Maximum vehicle credit amount	**16**	$4,000	
17	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936	**17**	✓	

Schedule A (Form 8936) 2024

Part V Credit Amount for Qualified Commercial Clean Vehicle

18a If making an elective payment election, enter the IRS-issued registration number for the vehicle _____

✓ **b** Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
- ☐ **Yes.**
- ☐ **No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.

✓ **c** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

✓ **d** Is the vehicle also powered in part by gas or diesel? See instructions.
- ☐ **Yes.**
- ☐ **No.**

✓ **(*) e** Enter the vehicle's gross vehicle weight rating (GVWR) . . . . . _____

19	Enter the cost or other basis of the vehicle. See instructions	**19**	✓
20	Section 179 expense deduction (see instructions)	**20**	✓
21	Subtract line 20 from line 19	**21**	✓
22	Multiply line 21 by 15% (0.15) (30% (0.30) if the answer on line 18d above is "No")	**22**	✓
23	Enter the incremental cost of the vehicle. See instructions	**23**	✓
24	Enter the smaller of line 22 or line 23	**24**	✓
25	**Maximum credit.** Enter $7,500 ($40,000 if the vehicle's gross vehicle weight rating (see line 18e) is 14,000 pounds or more)	**25**	✓
26	Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936	**26**	✓

Form **8938**
(Rev. November 2021)
Department of the Treasury
Internal Revenue Service

Statement of Specified Foreign Financial Assets

▶ **Go to *www.irs.gov/Form8938* for instructions and the latest information.**
▶ **Attach to your tax return.**

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

OMB No. 1545-2195

Attachment Sequence No. **938**

If you have attached additional statements, check here ☐ **Number of additional statements** _____

1 Name(s) shown on return	**2** Taxpayer identification number (TIN)

3 Type of filer

a ☐ Specified individual **b** ☐ Partnership **c** ☐ Corporation **d** ☐ Trust

4 If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)

a Name **b** TIN

Part I Foreign Deposit and Custodial Accounts Summary

5	Number of deposit accounts (reported in Part V) ▶	
6	Maximum value of all deposit accounts	$
7	Number of custodial accounts (reported in Part V) ▶	
8	Maximum value of all custodial accounts	$
9	Were any foreign deposit or custodial accounts closed during the tax year?	☐ Yes ☐ No

Part II Other Foreign Assets Summary

10	Number of foreign assets (reported in Part VI) ▶	
11	Maximum value of all assets (reported in Part VI)	$
12	Were any foreign assets acquired or sold during the tax year?	☐ Yes ☐ No

Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets (see instructions)

(a) Asset category	**(b)** Tax item	**(c)** Amount reported on form or schedule	Where reported **(d)** Form and line	Where reported **(e)** Schedule and line
13 Foreign deposit and custodial accounts	**a** Interest	$		
	b Dividends	$		
	c Royalties	$		
	d Other income	$		
	e Gains (losses)	$		
	f Deductions	$		
	g Credits	$		
14 Other foreign assets	**a** Interest	$		
	b Dividends	$		
	c Royalties	$		
	d Other income	$		
	e Gains (losses)	$		
	f Deductions	$		
	g Credits	$		

Part IV Excepted Specified Foreign Financial Assets (see instructions)

If you reported specified foreign financial assets on one or more of the following forms, enter the number of such forms filed. You do not need to include these assets on Form 8938 for the tax year.

15 Number of Forms 3520 _____ **16** Number of Forms 3520-A _____ **17** Number of Forms 5471 _____

18 Number of Forms 8621 _____ **19** Number of Forms 8865 _____

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

Attach to your tax return.

Go to *www.irs.gov/Form8941* for instructions and the latest information.

OMB No. 1545-2198

2024

Attachment Sequence No. **65**

Name(s) shown on return | **Identifying number**

A Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.

☐ **Yes.** Enter Marketplace Identifier (if any): _____

☐ **No.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity.

B Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above: _____

C Does a tax return you (or any predecessor) filed for a tax year beginning after 2013 and before 2023 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount? See instructions.

☐ **Yes.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity. Also see instructions for information about the credit period limitation.

☐ **No.** Go to line 1.

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	**1**	
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	**2**	
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of $1,000. If you entered $65,000 or more, skip lines 4 through 11 and enter -0- on line 12	**3**	
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	**4**	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	**5**	
6	Enter the **smaller** of line 4 or line 5	**6**	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50)	**7**	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	**8**	
9	If line 3 is $32,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	**9**	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions	**10**	
11	Subtract line 10 from line 4. If zero or less, enter -0-	**11**	
12	Enter the **smaller** of line 9 or line 11	**12**	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	**13**	
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	**14**	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**15**	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h	**16**	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**17**	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h	**18**	
19	Enter the amount you paid in 2024 for taxes considered payroll taxes for purposes of this credit. See instructions	**19**	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, Part III, line 6f	**20**	

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to *www.irs.gov/Form8959* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **71**

Name(s) shown on return

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	
2	Unreported tips from Form 4137, line 6	2	
3	Wages from Form 8919, line 6	3	
4	Add lines 1 through 3	4	
5	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying surviving spouse $200,000	5	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7	

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8	
9	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying surviving spouse $200,000	9	
10	Enter the amount from line 4	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13	

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14	
15	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying surviving spouse $200,000	15	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17	

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18	

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	
20	Enter the amount from line 1	20	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23	
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24	

Form **8960**

Department of the Treasury
Internal Revenue Service

Net Investment Income Tax—Individuals, Estates, and Trusts

Attach to your tax return.
Go to *www.irs.gov/Form8960* for instructions and the latest information.

OMB No. 1545-2227

2024

Attachment Sequence No. **72**

Name(s) shown on your tax return | **Your social security number or EIN**

Part I Investment Income

Section 6013(g) election (see instructions)
Section 6013(h) election (see instructions)
Regulations section 1.1411-10(g) election (see instructions)

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

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		12	
	Individuals:			
13	Modified adjusted gross income (see instructions)	13		
14	Threshold based on filing status (see instructions)	14		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15		
16	Enter the smaller of line 12 or line 15		16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)		17	
	Estates and Trusts:			
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c		20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)		21	

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8962* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **73**

Name shown on your return

Your social security number

QSEHRAIND

A. You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size. See instructions		1	
2a	Modified AGI. Enter your modified AGI. See instructions	2a		
b	Enter the total of your dependents' modified AGI. See instructions	2b		
3	Household income. Add the amounts on lines 2a and 2b. See instructions		3	
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. **a** ☐ Alaska **b** ☐ Hawaii **c** ☐ Other 48 states and DC		4	
5	Household income as a percentage of federal poverty line (see instructions)		5	%
6	Reserved for future use			
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions		7	
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a		
8b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount		8b	

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☐ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24. ☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	**(a)** Annual enrollment premiums (Form(s) 1095-A, line 33A)	**(b)** Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	**(c)** Annual contribution amount (line 8a)	**(d)** Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	**(e)** Annual PTC allowed (smaller of (a) or (d))	**(f)** Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						

Monthly Calculation	**(a)** Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	**(b)** Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	**(c)** Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	**(d)** Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	**(e)** Monthly PTC allowed (smaller of (a) or (d))	**(f)** Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total PTC. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	
26	Net PTC. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28	Repayment limitation (see instructions)	28	
29	Excess advance PTC repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 1a	29	

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
30				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
31				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
32				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
33				

Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

		(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
35	**Alternative entries for your SSN**				
36	**Alternative entries for your spouse's SSN**				

Form **8990**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Limitation on Business Interest Expense Under Section 163(j)

Attach to your tax return.
Go to *www.irs.gov/Form8990* for instructions and the latest information.

OMB No. 1545-0123

Taxpayer name(s) shown on tax return | **Identification number**

A If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:
Name of foreign entity
Employer identification number, if any
Reference ID number

B Is the foreign entity a CFC group member? See instructions . . . ☐ **Yes** ☐ **No**

C Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions . . . ☐ **Yes** ☐ **No**

D Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete . . . ☐ **Yes** ☐ **No**

Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1		
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3		
4	Floor plan financing interest expense. See instructions	4		
5	**Total business interest expense.** Add lines 1 through 4		5	

Section II—Adjusted Taxable Income

Tentative Taxable Income

6	**Tentative taxable income.** See instructions		6	

Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions	7		
8	Any business interest expense not from a pass-through entity. See instructions	8		
9	Amount of any net operating loss deduction under section 172	9		
10	Amount of any qualified business income deduction allowed under section 199A	10		
11	Reserved for future use	11		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12		
13	Other additions. See instructions	13		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15		
16	**Total.** Add lines 7 through 15		16	

Reductions (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions	17	( )	
18	Any business interest income not from a pass-through entity. See instructions	18	( )	
19	Amount of any income or gain items from a pass-through entity. See instructions	19	( )	
20	Other reductions. See instructions	20	( )	
21	**Total.** Combine lines 17 through 20		21	( )
22	**Adjusted taxable income.** Combine lines 6, 16, and 21. See instructions		22	

Section III—Business Interest Income

23	Current year business interest income. See instructions	23		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24		
25	**Total.** Add lines 23 and 24		25	

Section IV—163(j) Limitation Calculations

Limitation on Business Interest Expense

26	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions	26		
27	Business interest income (line 25)	27		
28	Floor plan financing interest expense (line 4)	28		
29	**Total.** Add lines 26, 27, and 28		29	

Allowable Business Interest Expense

30	**Total current year business interest expense deduction.** See instructions	30	

Carryforward

31	**Disallowed business interest expense.** Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	

Part II Partnership Pass-Through Items

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

Excess Business Interest Expense

32	**Excess business interest expense.** Enter amount from line 31	32	

Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33	
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34	
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35	.
36	**Excess taxable income.** Multiply line 35 by line 22	36	

Excess Business Interest Income

37	**Excess business interest income.** Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37	

Part III S Corporation Pass-Through Items

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

Excess Taxable Income

38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	38	
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)	39	
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	40	.
41	**Excess taxable income.** Multiply line 40 by line 22	41	

Excess Business Interest Income

42	**Excess business interest income.** Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42	

Form **8992**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

Go to *www.irs.gov/Form8992* for instructions and the latest information.

OMB No. 1545-0123

Attachment Sequence No. **992**

Name of person filing this return | **A** Identifying number

Name of U.S. shareholder | **B** Identifying number

Part I Net Controlled Foreign Corporation (CFC) Tested Income

1	Sum of Pro Rata Share of Net Tested Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (e). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (c), that pertains to the U.S. shareholder.	1	[redacted]
2	Sum of Pro Rata Share of Net Tested Loss If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (f). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (f), that pertains to the U.S. shareholder.	2	([redacted])
3	Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here	3	[redacted]

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

1	Net CFC Tested Income. Enter amount from Part I, line 3	1	[redacted]
2	Deemed Tangible Income Return (DTIR) If the U.S. shareholder is not a member of a U.S. consolidated group, multiply the total from Schedule A (Form 8992), line 1, column (g), by 10% (0.10). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (i), that pertains to the U.S. shareholder.	2	[redacted]
3a	Sum of Pro Rata Share of Tested Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (j). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.	3a	[redacted]
b	Sum of Pro Rata Share of Tested Interest Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (i). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.	3b	[redacted]
c	Specified Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, subtract line 3b from line 3a. If zero or less, enter -0-. If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder.	3c	[redacted]
4	Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0-	4	[redacted]
5	GILTI. Subtract line 4 from line 1. If zero or less, enter -0-	5	[redacted]

Form **8994**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Employer Credit for Paid Family and Medical Leave

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8994* for instructions and the latest information.**

OMB No. 1545-2282

Attachment Sequence No. **994**

Name(s) shown on return | **Identifying number**

A Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.

☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

B Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.

☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

C Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.

☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

D If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.

☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	**1**	
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	**2**	
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	**3**	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37804G Form **8994** (Rev. 1-2021)

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.

Go to *www.irs.gov/Form8995* for instructions and the latest information.

OMB No. 1545-2294

2024

Attachment Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

Note: *You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.*

Use this form if your taxable income, before your qualified business income deduction, is at or below $191,950 ($383,900 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

	(a) Trade, business, or aggregation name	**(b)** Taxpayer identification number	**(c)** Qualified business income or (loss)
i	Aggregation Indicator		
ii			
iii	Number of businesses / Number of aggregates		
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2		
3	Qualified business net (loss) carryforward from the prior year	3	( )	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10
11	Taxable income before qualified business income deduction (see instructions)	11		
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13		
14	Income limitation. Multiply line 13 by 20% (0.20)			14
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)			15
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16 ( )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17 ( )

Form **8995-A**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction

Attach to your tax return.

Go to *www.irs.gov/Form8995A* for instructions and the latest information.

OMB No. 1545-2294

2024

Attachment Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

Note: *You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.*

Use this form if your taxable income, before your qualified business income deduction, is above $191,950 ($383,900 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A					
B					
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

			A	B	C
2	Qualified business income from the trade, business, or aggregation. See instructions	2			
3	Multiply line 2 by 20% (0.20). If your taxable income is $191,950 or less ($383,900 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3			
4	Allocable share of W-2 wages from the trade, business, or aggregation	4			
5	Multiply line 4 by 50% (0.50)	5			
6	Multiply line 4 by 25% (0.25)	6			
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7			
8	Multiply line 7 by 2.5% (0.025)	8			
9	Add lines 6 and 8	9			
10	Enter the greater of line 5 or line 9	10			
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11			
12	Phased-in reduction. Enter the amount from line 26, if any	12			
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13			
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14			
15	Qualified business income component. Subtract line 14 from line 13	15			
16	Total qualified business income component. Add all amounts reported on line 15	16			

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than $191,950 but not $241,950 ($383,900 and $483,900 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

				A	B	C
17	Enter the amounts from line 3		17			
18	Enter the amounts from line 10		18			
19	Subtract line 18 from line 17		19			
20	Taxable income before qualified business income deduction	20				
21	Threshold. Enter $191,950 ($383,900 if married filing jointly)	21				
22	Subtract line 21 from line 20	22				
23	Phase-in range. Enter $50,000 ($100,000 if married filing jointly)	23				
24	Phase-in percentage. Divide line 22 by line 23	24	%			
25	Total phase-in reduction. Multiply line 19 by line 24		25			
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business		26			

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27			
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28			
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	( )		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30			
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31			
32	Qualified business income deduction before the income limitation. Add lines 27 and 31			32	
33	Taxable income before qualified business income deduction	33			
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34			
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	
36	Income limitation. Multiply line 35 by 20% (0.20)			36	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36			37	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37			38	
39	Total qualified business income deduction. Add lines 37 and 38			39	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-			40	( )

SCHEDULE C (Form 8995-A)
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

Attach to Form 8995-A.
Go to *www.irs.gov/Form8995A* for instructions and the latest information.

OMB No. 1545-2294

Attachment Sequence No. **55D**

Name(s) shown on return

Your taxpayer identification number

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1 Trade, business, or aggregation name	**(a)** Qualified business income/(loss)	**(b)** Reduction for loss netting (see instructions)	**(c)** Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
		( )	
		( )	
		( )	

2	Qualified business net (loss) carryforward from prior years. See instructions	**2**	( )
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations	**3**	( )
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations	**4**	
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b)	**5**	( )
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-	**6**	( )

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 72684K **Schedule C (Form 8995-A) (Rev. 12-2022)**

Form **8997**

Department of the Treasury
Internal Revenue Service

Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

Attach to Form 1040, 1040-SR, 1040-NR, 1041, 1065, 1120, 1120-F, 1120-REIT, 1120-RIC, 1120-S, or 990-T.

Go to *www.irs.gov/Form8997* for the latest information.

OMB No. 1545-0123

2024

Attachment Sequence No. **997**

Name

Tax identification number (see instructions)

Part I Total QOF Investment Holdings Due to Deferrals Prior to Beginning of Tax Year

If different from last year's ending QOF investment holdings, attach explanation.

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain held in QOF (e) Amount of short-term deferred gain remaining in QOF	Deferred gain held in QOF (f) Amount of long-term deferred gain remaining in QOF

1	Enter the totals, if any, from continuation sheet		
2	Enter the totals from columns (e) and (f)		

Part II Current Tax Year Capital Gains Deferred by Investing in QOF

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF (e) Amount of short-term deferred gain remaining in QOF	Deferred gain invested in QOF (f) Amount of long-term deferred gain remaining in QOF

1	Enter the totals, if any, from continuation sheet		
2	Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 .		

Applicability of Special Rules Regarding the Waiver of Certain Treaty Benefits

Are you a foreign eligible taxpayer? See instructions for more information.

☐ **Yes.** You may not elect to defer tax on an eligible gain by investing in a QOF unless you check "Yes" in response to the next question.

☐ **No.** Skip the next question and go to Part III.

Waiver of Treaty Benefits on Future Inclusions by a Foreign Eligible Taxpayer

Do you hereby irrevocably waive any benefits available under an applicable U.S. income tax convention that would exempt gains that you are deferring by investing in a QOF from being subject to federal income tax at the time of inclusion? See instructions for more information.

☐ **Yes.** Report the deferral of the eligible gain in Part II and on Form 8949.

☐ **No.** You may not elect to defer tax on an eligible gain by investing in a QOF. **Do not report the deferral of any otherwise eligible gain in Part II or on Form 8949.**

Part III Inclusion Events and Certain Other Transfers During the Current Tax Year

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date of event (MM/DD/YYYY)	(c) Description of event (for example, sale of 100 shares, gift of 25% interest, or distribution of $1,000, etc.)	(d) Special gain code	Deferred gain included due to disposition of QOF interest	
				(e) Amount of previously deferred short-term gain now included in taxable income	(f) Amount of previously deferred long-term gain now included in taxable income
1 Enter the totals, if any, from continuation sheet					
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 .					

☐ Check this box if you disposed of any investment(s) and didn't receive a Form 1099-B reporting the disposition from the QOF or other third party. See the Instructions for Form 8949 for reporting requirements of any gain or loss.

Part IV Total QOF Investments Due to Deferrals at Year End (see instructions)

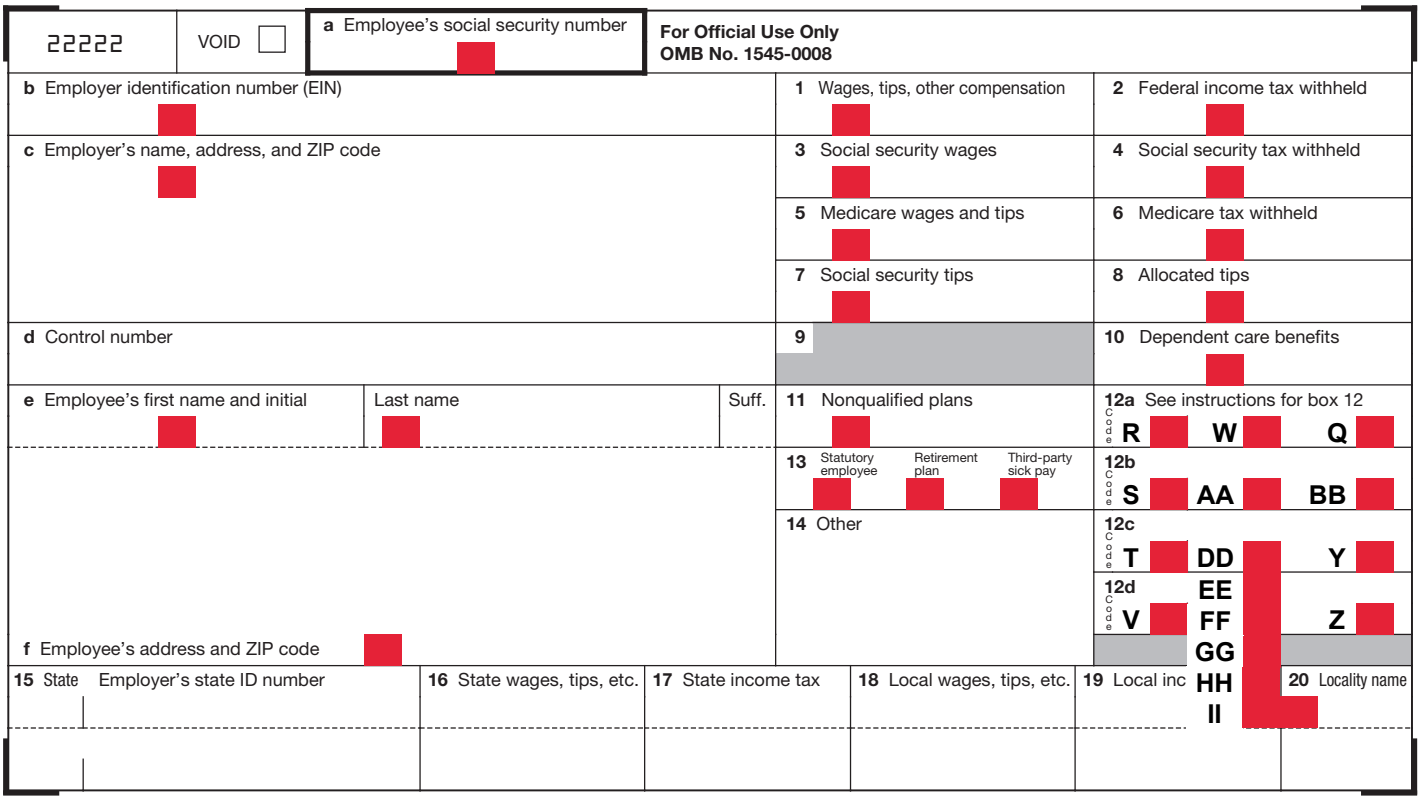
(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF investment	
				(e) Amount of short-term deferred gain invested in QOF	(f) Amount of long-term deferred gain invested in QOF
1 Enter the totals, if any, from continuation sheet					
2 Enter the totals from columns (e) and (f)					

	a Employee's social security number	OMB No. 1545-0008	**Safe, accurate, FAST! Use** IRS e-file Visit the IRS website at ***www.irs.gov/efile***.
b Employer identification number (EIN)		**1** Wages, tips, other compensation	**2** Federal income tax withheld
c Employer's name, address, and ZIP code		**3** Social security wages	**4** Social security tax withheld
		5 Medicare wages and tips	**6** Medicare tax withheld
		7 Social security tips	**8** Allocated tips
d Control number		**9**	**10** Dependent care benefits
e Employee's first name and initial Last name Suff.		**11** Nonqualified plans	**12a** See instructions for box 12 Code
		13 Statutory employee / Retirement plan / Third sick pay / Other	**12b** Code
		14 Other	**12c** Code
			12d Code
f Employee's address and ZIP code			

15 State Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name

Form W-2 Wage and Tax Statement 2024 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.



Form **W-2** **Wage and Tax Statement** 2024

Department of the Treasury—Internal Revenue Service

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

Cat. No. 10134D

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

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3232 ☐ VOID ■ CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code ■	1 Reportable winnings ■ $	2 Date won ■	OMB No. 1545-0238 **Form W-2G Certain Gambling Winnings** (Rev. December 2023) For calendar year 20 ____
	3 Type of wager ■	4 Federal income tax withheld $ ■	
	5 Transaction	6 Race	
	7 Winnings from identical wagers $ ■	8 Cashier	
PAYER'S TIN ■ / PAYER'S telephone no.	9 WINNER'S TIN ■	10 Window	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns**.
WINNER'S name ■	11 First identification no.	12 Second identification no.	
Street address (including apt. no.) ■	13 State/Payer's state identification no.	14 State winnings $	
City or town, state or province, country, and ZIP or foreign postal code ■	15 State income tax withheld $	16 Local winnings $	**File with Form 1096**
	17 Local income tax withheld $	18 Name of locality	**Copy A For Internal Revenue Service Center**

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature: **Date:**

Form **W-2G** (Rev. 12-2023) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

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Form **1042-S**

Department of the Treasury
Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding

2024

Go to *www.irs.gov/Form1042S* for instructions and the latest information.

OMB No. 1545-0096

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UNIQUE FORM IDENTIFIER | AMENDED | AMENDMENT NO.

1 Income code	**2** Gross income	**3** Chapter indicator. Enter "3" or "4"	**4a** Exemption code
		3a Exemption code	**4b** Tax rate .
		3b Tax rate .	
5 Withholding allowance			
6 Net income			
7a Federal tax withheld			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)			
7c Check if withholding occurred in subsequent year with respect to a partnership interest			
8 Tax withheld by other agents			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )			
10 Total withholding credit (combine boxes 7a, 8, and 9)			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)			
12a Withholding agent's EIN	**12b** Ch. 3 status code	**12c** Ch. 4 status code	
12d Withholding agent's name			
12e Withholding agent's Global Intermediary Identification Number (GIIN)			
12f Country code	**12g** Foreign tax identification number, if any		
12h Address (number and street)			
12i City or town, state or province, country, ZIP or foreign postal code			
13a Recipient's name	**13b** Recipient's country code		
13c Address (number and street)			
13d City or town, state or province, country, ZIP or foreign postal code			

13e Recipient's U.S. TIN, if any		**13f** Ch. 3 status code	
		13g Ch. 4 status code	
13h Recipient's GIIN	**13i** Recipient's foreign tax identification number, if any	**13j** LOB code	
13k Recipient's account number			
13l Recipient's date of birth (YYYYMMDD)			
14a Primary Withholding Agent's Name (if applicable)			
14b Primary Withholding Agent's EIN	**15** Check if pro-rata basis reporting		
15a Intermediary or flow-through entity's EIN, if any	**15b** Ch. 3 status code	**15c** Ch. 4 status code	
15d Intermediary or flow-through entity's name			
15e Intermediary or flow-through entity's GIIN			
15f Country code	**15g** Foreign tax identification number, if any		
15h Address (number and street)			
15i City or town, state or province, country, ZIP or foreign postal code			
16a Payer's name	**16b** Payer's TIN		
16c Payer's GIIN	**16d** Ch. 3 status code	**16e** Ch. 4 status code	
17a State income tax withheld	**17b** Payer's state tax no.	**17c** Name of state	

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2024)

Form **1095-A**

Department of the Treasury
Internal Revenue Service

Health Insurance Marketplace Statement

Do not attach to your tax return. Keep for your records.
Go to *www.irs.gov/Form1095A* for instructions and the latest information.

☐ VOID
☐ CORRECTED

OMB No. 1545-2232

2024

Part I Recipient Information

1 Marketplace identifier	**2** Marketplace-assigned policy number	**3** Policy issuer's name	
4 Recipient's name		**5** Recipient's SSN	**6** Recipient's date of birth
7 Recipient's spouse's name		**8** Recipient's spouse's SSN	**9** Recipient's spouse's date of birth
10 Policy start date	**11** Policy termination date	**12** Street address (including apartment no.)	
13 City or town	**14** State or province	**15** Country and ZIP or foreign postal code	

Part II Covered Individuals

	A. Covered individual name	**B.** Covered individual SSN	**C.** Covered individual date of birth	**D.** Coverage start date	**E.** Coverage termination date
16					
17					
18					
19					
20					

Part III Coverage Information

Month	**A.** Monthly enrollment premiums	**B.** Monthly second lowest cost silver plan (SLCSP) premium	**C.** Monthly advance payment of premium tax credit
21 January			
22 February			
23 March			
24 April			
25 May			
26 June			
27 July			
28 August			
29 September			
30 October			
31 November			
32 December			
33 **Annual Totals**			

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 60703Q Form **1095-A** (2024)

560118

Form **1095-B**

Department of the Treasury
Internal Revenue Service

Health Coverage

Do not attach to your tax return. Keep for your records.
Go to *www.irs.gov/Form1095B* for instructions and the latest information.

☐ VOID
☐ CORRECTED

OMB No. 1545-2252

2024

Part I Responsible Individual

1 Name of responsible individual–First name, middle name, last name		2 Social security number (SSN) or other TIN	3 Date of birth (if SSN or other TIN is not available)
4 Street address (including apartment no.)	5 City or town	6 State or province	7 Country and ZIP or foreign postal code
8 Enter letter identifying Origin of the Health Coverage (see instructions for codes):		9 Reserved	

Part II Information About Certain Employer-Sponsored Coverage (see instructions)

10 Employer name			11 Employer identification number (EIN)
12 Street address (including room or suite no.)	13 City or town	14 State or province	15 Country and ZIP or foreign postal code

Part III Issuer or Other Coverage Provider (see instructions)

16 Name		17 Employer identification number (EIN)	18 Contact telephone number
19 Street address (including room or suite no.)	20 City or town	21 State or province	22 Country and ZIP or foreign postal code

Part IV Covered Individuals (Enter the information for each covered individual.)

	(a) Name of covered individual(s) First name, middle initial, last name	(b) SSN or other TIN	(c) DOB (if SSN or other TIN is not available)	(d) Covered all 12 months	(e) Months of coverage											
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
23																
24																
25																
26																
27																
28																

Information Returns Match Study

600120

Form **1095-C**
Department of the Treasury
Internal Revenue Service

Employer-Provided Health Insurance Offer and Coverage

Do not attach to your tax return. Keep for your records.
Go to *www.irs.gov/Form1095C* for instructions and the latest information.

☐ VOID
☐ CORRECTED

OMB No. 1545-2251

2024

Part I Employee

1 Name of employee (first name, middle initial, last name)	2 Social security number (SSN)
3 Street address (including apartment no.)	
4 City or town	5 State or province / 6 Country and ZIP or foreign postal code

Applicable Large Employer Member (Employer)

7 Name of employer	8 Employer identification number (EIN)
9 Street address (including room or suite no.)	10 Contact telephone number
11 City or town	12 State or province / 13 Country and ZIP or foreign postal code

Part II Employee Offer of Coverage

Employee's Age on January 1

Plan Start Month (enter 2-digit number):

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Required Contribution (see instructions)	$	$	$	$	$	$	$	$	$	$	$	$	$
16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)													
17 ZIP Code													

5050 ☐ VOID ■ CORRECTED

FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■	**1** Total $ ■	OMB No. 1545-2197 Form **1097-BTC** (Rev. December 2019)	**Bond Tax Credit**
	2a Code ■	For calendar year 20 ____	
	2b Unique identifier ■		
FORM 1097-BTC ISSUER'S TIN ■	RECIPIENT'S TIN ■	**3** Bond type ■	**4**
RECIPIENT'S name ■		**5a** January $ ■	**5b** February $ ■
Street address (including apt. no.) ■		**5c** March $ ■	**5d** April $ ■
City or town, state or province, country, and ZIP or foreign postal code ■		**5e** May $ ■	**5f** June $ ■
		5g July $ ■	**5h** August $ ■
Form 1097-BTC issuer is (check one): ■ Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported ■ An entity or a person that received or should have received a current year Form 1097-BTC and is distributing part or all of that credit to others		**5i** September $ ■	**5j** October $ ■
		5k November $ ■	**5l** December $ ■
		6 Comments	

Copy A
For Internal Revenue Service Center
File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

Form **1097-BTC** (Rev. 12-2019) Cat. No. 54293T www.irs.gov/Form1097BTC Department of the Treasury - Internal Revenue Service

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RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-1380 Form **1098** (Rev. January 2022) For calendar year 20 ____	**Mortgage Interest Statement**
	1 Mortgage interest received from payer(s)/borrower(s) $		**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	**2** Outstanding mortgage principal $	**3** Mortgage origination date
		4 Refund of overpaid interest $	**5** Mortgage insurance premiums $
PAYER'S/BORROWER'S name		**6** Points paid on purchase of principal residence $	
Street address (including apt. no.)		**7** ■ f address of property securing mortgage is the same as PAYER'S/BORROWER'S address, check the box, or enter the address or description in box 8.	
City or town, state or province, country, and ZIP or foreign postal code		**8** Address or description of property securing mortgage (see instructions)	
9 Number of properties securing the mortgage	**10** Other		
Account number (see instructions)			**11** Mortgage acquisition date

Form **1098** (Rev. 1-2022) Cat. No. 14402K www.irs.gov/Form1098 Department of the Treasury - Internal Revenue Service

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DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■	**1** Date of contribution ■	OMB No. 1545-1959 Form **1098-C** (Rev. November 2019) For calendar year 20 ____
	2a Odometer mileage ■	
	2b Year ■ **2c** Make ■ **2d** Model ■	
DONEE'S TIN ■	DONOR'S TIN ■	**3** Vehicle or other identification number ■
DONOR'S name ■		**4a** ■ Donee certifies that vehicle was sold in arm's length transaction to unrelated party
Street address (including apt. no.) ■		**4b** Date of sale ■
City or town, state or province, country, and ZIP or foreign postal code ■		**4c** Gross proceeds from sale (see instructions) $ ■

5a ☐ Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use ■

5b ☐ Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose ■

5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use ■

6a Did you provide goods or services in exchange for the vehicle? . . . . . ▶ **Yes** ☐ ■ **No** ☐

6b Value of goods and services provided in exchange for the vehicle
$ ■

6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits . . . . . ▶ ■

7 Under the law, the donor may not claim a deduction of more than $500 for this vehicle if this box is checked . . . . . ▶ ■

Contributions of Motor Vehicles, Boats, and Airplanes

Copy A

For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

Form **1098-C** (Rev. 11-2019) Cat. No. 39732R www.irs.gov/Form1098C Department of the Treasury - Internal Revenue Service

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RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number ■		OMB No. 1545-1576 2024 Form **1098-E**	**Student Loan Interest Statement**
RECIPIENT'S TIN ■	BORROWER'S TIN ■	**1** Student loan interest received by lender $ ■	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2024 General Instructions for Certain Information Returns**.
BORROWER'S name ■			
Street address (including apt. no.) ■			
City or town, state or province, country, and ZIP or foreign postal code ■			
Account number (see instructions) ■		**2** Check if box 1 does **not** include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 . . . . . ■	

Form **1098-E** Cat. No. 25088U www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service

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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■	1 Total amount required to be paid $ ■	OMB No. 1545-2284 Form **1098-F** (Rev. January 2022) For calendar year 20 ____	**Fines, Penalties, and Other Amounts**
	2 Amount to be paid for violation or potential violation $ ■		
	3 Restitution/remediation amount $ ■		
FILER'S TIN ■ PAYER'S TIN ■	4 Compliance amount $ ■	5 Date of order/agreement ■	**Copy A For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
PAYER'S name ■	6 Court or entity ■		
Street address (including apt. no.) ■	7 Case number ■		
City or town, state or province, country, and ZIP or foreign postal code ■	8 Case name or names of parties to suit, order, or agreement ■		
	9 Code ■		

Form **1098-F** (Rev. 1-2022) Cat. No. 71382B www.irs.gov/Form1098F Department of the Treasury - Internal Revenue Service

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ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■	ISSUER'S TIN ■	OMB No. 1545-2234	**Qualifying Longevity Annuity Contract Information**
	PARTICIPANT'S TIN ■	Form **1098-Q** (Rev. December 2019)	
	1a Annuity amount on start date $ ■	For calendar year 20 ___	
	1b Annuity start date ■	**2** Check if start date may be accelerated ■	**Copy A For Internal Revenue Service Center**
	3 Total premiums $ ■	**4** FMV of QLAC $ ■	**File with Form 1096.**
PARTICIPANT'S name ■	**5a** January $ ■ dd ■	**5b** February $ ■ dd ■	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.) ■	**5c** March $ ■ dd ■	**5d** April $ ■ dd ■	
	5e May $ ■ dd ■	**5f** June $ ■ dd ■	
City or town, state or province, country, and ZIP or foreign postal code ■	**5g** July $ ■ dd ■	**5h** August $ ■ dd ■	
Account number (see instructions) ■ / Plan number	**5i** September $ ■ dd ■	**5j** October $ ■ dd ■	
	5k November $ ■ dd ■	**5l** December $ ■ dd ■	
Name of plan / Plan sponsor's EIN			

Form **1098-Q** (Rev. 12-2019) Cat. No. 67073Z www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service

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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	1 Payments received for qualified tuition and related expenses $	OMB No. 1545-1574 2024 Form 1098-T	Tuition Statement
	2		
FILER'S employer identification no. / STUDENT'S TIN ☐	3		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2024 General Instructions for Certain Information Returns.
STUDENT'S name	4 Adjustments made for a prior year $	5 Scholarships or grants $	
Street address (including apt. no.)	6 Adjustments to scholarships or grants for a prior year $	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2025	
City or town, state or province, country, and ZIP or foreign postal code			
Service Provider/Acct. No. (see instr.) / 8 Checked if at least half-time student	9 Checked if a graduate student	10 Ins. contract reimb./refund $	

Form 1098-T Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

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LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■		OMB No. 1545-0877 Form **1099-A** (Rev. January 2022) For calendar year 20 ____	**Acquisition or Abandonment of Secured Property**
LENDER'S TIN	BORROWER'S TIN	**1** Date of lender's acquisition or knowledge of abandonment ■	**2** Balance of principal outstanding $ ■
BORROWER'S name ■		**3**	**4** Fair market value of property $ ■
Street address (including apt. no.) ■		**5** Check if the borrower was personally liable for repayment of the debt . . . . . ► ■	
City or town, state or province, country, and ZIP or foreign postal code ■		**6** Description of property ■	
Account number (see instructions) ■			

Copy A

For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

Form **1099-A** (Rev. 1-2022) Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	Applicable checkbox on Form 8949	OMB No. 1545-0715 **2024** Form **1099-B**	**Proceeds From Broker and Barter Exchange Transactions**
	1a Description of property (Example: 100 sh. XYZ Co.)		
	1b Date acquired	**1c** Date sold or disposed	**Copy A**
PAYER'S TIN / RECIPIENT'S TIN	**1d** Proceeds $	**1e** Cost or other basis $	
	1f Accrued market discount $	**1g** Wash sale loss disallowed $	**For Internal Revenue Service Center**
RECIPIENT'S name	**2** Short-term gain or loss / Long-term gain or loss / Ordinary	**3** Check if proceeds from: Collectibles / QOF	**File with Form 1096.**
Street address (including apt. no.)	**4** Federal income tax withheld $	**5** Check if noncovered security	
City or town, state or province, country, and ZIP or foreign postal code	**6** Reported to IRS: Gross proceeds / Net proceeds	**7** Check if loss is not allowed based on amount in 1d	For Privacy Act and Paperwork Reduction Act Notice, see the **2024 General Instructions for Certain Information Returns**.
Account number (see instructions) / 2nd TIN not.	**8** Profit or (loss) realized in 2024 on closed contracts $	**9** Unrealized profit or (loss) on open contracts—12/31/2023 $	
CUSIP number / FATCA filing requirement	**10** Unrealized profit or (loss) on open contracts—12/31/2024 $	**11** Aggregate profit or (loss) on contracts $	
14 State name / **15** State identification no. / **16** State tax withheld $ $	**12** Check if basis reported to IRS	**13** Bartering $	

Form **1099-B** Cat. No. 14411V www.irs.gov/Form1099B Department of the Treasury - Internal Revenue Service

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CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■	**1** Date of identifiable event ■	OMB No. 1545-1424 Form **1099-C** (Rev. January 2022)	**Cancellation of Debt**
	2 Amount of debt discharged $ ■		
	3 Interest, if included in box 2 $ ■	For calendar year 20 ____	

CREDITOR'S TIN ■	DEBTOR'S TIN ■	**4** Debt description ■	**Copy A For Internal Revenue Service Center**
DEBTOR'S name ■			**File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.) ■		**5** Check here if the debtor was personally liable for repayment of the debt . . . . . ■	
City or town, state or province, country, and ZIP or foreign postal code ■			
Account number (see instructions) ■		**6** Identifiable event code ■	**7** Fair market value of property $ ■

Form **1099-C** (Rev. 1-2022) Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

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CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■	1 Date of sale or exchange ■	OMB No. 1545-1814 Form **1099-CAP** (Rev. September 2019) For calendar year 20 ____	**Changes in Corporate Control and Capital Structure**
	2 Aggregate amount rec'd* $ ■		

CORPORATION'S TIN ■	SHAREHOLDER'S TIN ■	3 No. of shares exchanged ■	4 Classes of stock exchanged ■	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
SHAREHOLDER'S name ■				
Street address (including apt. no.) ■		5		
City or town, state or province, country, and ZIP or foreign postal code ■				
Account number (see instructions) ■		* The shareholder cannot claim a loss based on the amount in box 2.		

Form **1099-CAP** (Rev. 9-2019) Cat. No. 35115M www.irs.gov/Form1099CAP Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1a Total ordinary dividends $	OMB No. 1545-0110 Form **1099-DIV** (Rev. January 2024) For calendar year	**Dividends and Distributions**
	1b Qualified dividends $		
	2a Total capital gain distr. $	2b Unrecap. Sec. 1250 gain $	**Copy A For Internal Revenue Service Center**
PAYER'S TIN / RECIPIENT'S TIN	2c Section 1202 gain $	2d Collectibles (28%) gain $	**File with Form 1096.**
	2e Section 897 ordinary dividends $	2f Section 897 capital gain $	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
RECIPIENT'S name	3 Nondividend distributions $	4 Federal income tax withheld $	
Street address (including apt. no.)	5 Section 199A dividends $	6 Investment expenses $	
City or town, state or province, country, and ZIP or foreign postal code	7 Foreign tax paid $	8 Foreign country or U.S. possession	
	9 Cash liquidation distributions $	10 Noncash liquidation distributions $	
11 FATCA filing requirement	12 Exempt-interest dividends $	13 Specified private activity bond interest dividends $	
Account number (see instructions) / 2nd TIN not.	14 State / 15 State identification no.	16 State tax withheld $ $	

Form **1099-DIV** (Rev. 1-2024) Cat. No. 14415N www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■	**1** Unemployment compensation $ ■	OMB No. 1545-0120 Form **1099-G** (Rev. March 2024)	**Certain Government Payments**
	2 State or local income tax refunds, credits, or offsets $ ■	For calendar year ____	
PAYER'S TIN ■ / RECIPIENT'S TIN ■	**3** Box 2 amount is for tax year ■	**4** Federal income tax withheld $ ■	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name ■	**5** RTAA payments $ ■	**6** Taxable grants $ ■	**File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.) ■	**7** Agriculture payments $ ■	**8** Check if box 2 is trade or business income ■	
City or town, state or province, country, and ZIP or foreign postal code ■	**9** Market gain $ ■		
Account number (see instructions) ■ / 2nd TIN not. ■	**10a** State / **10b** State identification no.	**11** State income tax withheld $ / $	

Form **1099-G** (Rev. 3-2024) Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

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ISSUER'S/PROVIDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■	**1** Amount of HCTC advance payments $ ■	OMB No. 1545-1813 Form **1099-H** (Rev. January 2022)	**Health Coverage Tax Credit (HCTC) Advance Payments**
	2 No. of mos. HCTC payments received ■	For calendar year 20 ____	

ISSUER'S/PROVIDER'S TIN ■	RECIPIENT'S TIN ■	**3** Jan. $ ■	**9** July $ ■	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name ■		**4** Feb. $ ■	**10** Aug. $ ■	
		5 Mar. $ ■	**11** Sept. $ ■	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.) ■		**6** Apr. $ ■	**12** Oct. $ ■	
City or town, state or province, country, and ZIP or foreign postal code ■		**7** May $ ■	**13** Nov. $ ■	
		8 June $ ■	**14** Dec. $ ■	

Form **1099-H** (Rev. 1-2022) Cat. No. 34912D www.irs.gov/Form1099H Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112 Form **1099-INT** (Rev. January 2024) For calendar year ____	**Interest Income**
	1 Interest income $		
	2 Early withdrawal penalty $		**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
PAYER'S TIN / RECIPIENT'S TIN	**3** Interest on U.S. Savings Bonds and Treasury obligations $		
RECIPIENT'S name	**4** Federal income tax withheld $	**5** Investment expenses $	
Street address (including apt. no.)	**6** Foreign tax paid $	**7** Foreign country or U.S. territory	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
City or town, state or province, country, and ZIP or foreign postal code	**8** Tax-exempt interest $	**9** Specified private activity bond interest $	
FATCA filing requirement	**10** Market discount $	**11** Bond premium $	
	12 Bond premium on Treasury obligations $	**13** Bond premium on tax-exempt bond $	
Account number (see instructions) / 2nd TIN not.	**14** Tax-exempt and tax credit bond CUSIP no.	**15** State / **16** State identification no.	**17** State tax withheld $ $

Form **1099-INT** (Rev. 1-2024) Cat. No. 14410K www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	FILER'S TIN	OMB No. 1545-2205	**Payment Card and Third Party Network Transactions**
	PAYEE'S TIN	Form **1099-K** (Rev. March 2024)	
	1a Gross amount of payment card/third party network transactions $	For calendar year	
Check to indicate if FILER is a (an): ☐ Payment settlement entity (PSE) ☐ Electronic Payment Facilitator (EPF)/Other third party	**1b** Card Not Present transactions $	**2** Merchant category code	**Copy A For Internal Revenue Service Center**
Check to indicate transactions reported are: ☐ Payment card ☐ Third party network	**3** Number of payment transactions	**4** Federal income tax withheld $	**File with Form 1096.**
PAYEE'S name	**5a** January $	**5b** February $	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns**.
Street address (including apt. no.)	**5c** March $	**5d** April $	
	5e May $	**5f** June $	
City or town, state or province, country, and ZIP or foreign postal code	**5g** July $	**5h** August $	
PSE'S name and telephone number	**5i** September $	**5j** October $	
	5k November $	**5l** December $	
Account number (see instructions) 2nd TIN not.	**6** State	**7** State identification no.	**8** State income tax withheld $ $

Form **1099-K** (Rev. 3-2024) Cat. No. 54118B www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service

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ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■	1 Amount paid to payment recipient $ ■ 2 Date of sale ■	OMB No. 1545-2281 Form **1099-LS** (Rev. December 2019) For calendar year 20 ___	**Reportable Life Insurance Sale**
ACQUIRER'S TIN ■ / PAYMENT RECIPIENT'S TIN ■	Issuer's name ■		**Copy A For Internal Revenue Service Center File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
PAYMENT RECIPIENT'S name ■	Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)		
Street address (including apt. no.) ■			
City or town, state or province, country, and ZIP or foreign postal code ■			
Policy number ■			

Form **1099-LS** (Rev. 12-2019) Cat. No. 71383M www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Gross long-term care benefits paid $	OMB No. 1545-1519 Form **1099-LTC** (Rev. October 2019)	**Long-Term Care and Accelerated Death Benefits**
	2 Accelerated death benefits paid $	For calendar year 20 ____	
PAYER'S TIN / POLICYHOLDER'S TIN	3 Check one: ☐ Per diem ☐ Reimbursed amount	INSURED'S TIN	**Copy A For Internal Revenue Service Center File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
POLICYHOLDER'S name	INSURED'S name		
Street address (including apt. no.)	Street address (including apt. no.)		
City or town, state or province, country, and ZIP or foreign postal code	City or town, state or province, country, and ZIP or foreign postal code		
Account number (see instructions) / 4 Qualified contract ☐ (optional)	5 Check, if applicable (optional): ☐ Chronically ill ☐ Terminally ill	Date certified	

Form **1099-LTC** (Rev. 10-2019) Cat. No. 23021Z www.irs.gov/Form1099LTC Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Rents $	OMB No. 1545-0115 Form **1099-MISC** (Rev. January 2024) For calendar year	**Miscellaneous Information**
	2 Royalties $		
	3 Other income $	4 Federal income tax withheld $	**Copy A For Internal Revenue Service Center**
PAYER'S TIN / RECIPIENT'S TIN	5 Fishing boat proceeds $	6 Medical and health care payments $	**File with Form 1096.**
RECIPIENT'S name	7 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale	8 Substitute payments in lieu of dividends or interest $	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)	9 Crop insurance proceeds $	10 Gross proceeds paid to an attorney $	
City or town, state or province, country, and ZIP or foreign postal code	11 Fish purchased for resale $	12 Section 409A deferrals $	
13 FATCA filing requirement	14 Excess golden parachute payments $	15 Nonqualified deferred compensation $	
Account number (see instructions) / 2nd TIN not.	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Form **1099-MISC** (Rev. 1-2024) Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

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7171 ☐ VOID [redacted] CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [redacted]		OMB No. 1545-0116 Form **1099-NEC** (Rev. January 2024) For calendar year _____	**Nonemployee Compensation**
PAYER'S TIN [redacted]	RECIPIENT'S TIN [redacted]	**1** Nonemployee compensation [redacted] $	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
RECIPIENT'S name [redacted]		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale [redacted]	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns**.
Street address (including apt. no.) [redacted]		**3**	
City or town, state or province, country, and ZIP or foreign postal code [redacted]		**4** Federal income tax withheld [redacted] $	
Account number (see instructions) [redacted]	2nd TIN not. [redacted]	**5** State tax withheld $ $	**6** State/Payer's state no.	**7** State income $ $

Form **1099-NEC** (Rev. 1-2024) Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for the year $	OMB No. 1545-0117 Form **1099-OID** (Rev. January 2024) For calendar year _____
		2 Other periodic interest $	
PAYER'S TIN	RECIPIENT'S TIN	3 Early withdrawal penalty $	4 Federal income tax withheld $
		5 Market discount $	6 Acquisition premium $
RECIPIENT'S name		7 Description	
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code		8 Original issue discount on U.S. Treasury obligations $	9 Investment expenses $
	FATCA filing requirement	10 Bond premium $	11 Tax-exempt OID $
Account number (see instructions)	2nd TIN not.	12 State / 13 State identification no.	14 State tax withheld $ $

Original Issue Discount

Copy A

For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

Form **1099-OID** (Rev. 1-2024) Cat. No. 14421R www.irs.gov/Form1099OID Department of the Treasury - Internal Revenue Service

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9797 ☐ VOID ■ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■	1 Patronage dividends $ ■	OMB No. 1545-0118
	2 Nonpatronage distributions $ ■	Form **1099-PATR** (Rev. January 2023)
	3 Per-unit retain allocations $ ■	For calendar year 20 ____

Taxable Distributions Received From Cooperatives

PAYER'S TIN ■	RECIPIENT'S TIN ■	4 Federal income tax withheld $ ■	5 Redeemed nonqualified notices $ ■
RECIPIENT'S name ■		6 Section 199A(g) deduction $ ■	7 Qualified payments (Section 199A(b)(7)) $ ■
Street address (including apt. no.) ■		8 Section 199A(a) qual. items $ ■	9 Section 199A(a) SSTB items $ ■
City or town, state or province, country, and ZIP or foreign postal code ■		10 Investment credit $ ■	11 Work opportunity credit $ ■
Account number (see instructions) ■	2nd TIN not. ■	12 Other credits and deductions $ ■	13 Specified Coop ■

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File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

Form **1099-PATR** (Rev. 1-2023) Cat. No. 14435F www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service

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PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■	**1** Gross distribution $ ■	OMB No. 1545-1760 Form **1099-Q** (Rev. November 2019) For calendar year 20 ____	**Payments From Qualified Education Programs (Under Sections 529 and 530)**
	2 Earnings $ ■		
PAYER'S/TRUSTEE'S TIN ■ / RECIPIENT'S TIN ■	**3** Basis $ ■	**4** Trustee-to-trustee transfer ■	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name ■	**5** Distribution is from: • Qualified tuition program— Private ■ **or** State ■ • Coverdell ESA	**6** Check if the recipient is not the designated beneficiary ■	**File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.) ■			
City or town, state or province, country, and ZIP or foreign postal code ■			
Account number (see instructions) ■			

Form **1099-Q** (Rev. 11-2019) Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■		**1** Gross distribution $ ■	OMB No. 1545-2262 Form **1099-QA** (Rev. January 2023) For calendar year 20 ____
		2 Earnings $ ■	
PAYER'S TIN ■	RECIPIENT'S TIN ■	**3** Basis $ ■	**4** Program-to-program transfer ■
RECIPIENT'S name ■		**5** Check if ABLE account terminated in the calendar year reported ■	**6** Check if the recipient is not the designated beneficiary ■
Street address (including apt. no.) ■			
City or town, state or province, country, and ZIP or foreign postal code ■			
Account number (see instructions) ■			

Distributions From ABLE Accounts

Copy A
For Internal Revenue Service Center
File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

Form **1099-QA** (Rev. 1-2023) Cat. No. 67554X www.irs.gov/Form1099QA Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■	1 Gross distribution $ ■	OMB No. 1545-0119 2024 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
	2a Taxable amount $ ■		
	2b Taxable amount not determined ■ Total distribution ■		Copy A For Internal Revenue Service Center File with Form 1096.
PAYER'S TIN	RECIPIENT'S TIN ■	3 Capital gain (included in box 2a) $ ■	4 Federal income tax withheld $ ■
RECIPIENT'S name ■		5 Employee contributions/ Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $ ■
Street address (including apt. no.) ■		7 Distribution code(s) ■ IRA/ SEP/ SIMPLE ■	8 Other $ ■ %
City or town, state or province, country, and ZIP or foreign postal code ■		9a Your percentage of total distribution %	9b Total employee contributions $ ■
10 Amount allocable to IRR within 5 years $ ■	11 1st year of desig. Roth contrib. ■	12 FATCA filing requirement ■	14 State tax withheld $ ■ $	15 State/Payer's state no.	16 State distribution $ $
Account number (see instructions) ■		13 Date of payment ■	17 Local tax withheld $ ■ $	18 Name of locality	19 Local distribution $ $

For Privacy Act and Paperwork Reduction Act Notice, see the **2024 General Instructions for Certain Information Returns**.

Form **1099-R** Cat. No. 14436Q www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	1 Date of closing	OMB No. 1545-0997 Form **1099-S** (Rev. January 2022)	**Proceeds From Real Estate Transactions**
	2 Gross proceeds $	For calendar year 20 ____	

FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description	**Copy A For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
TRANSFEROR'S name		4 Check here if the transferor received or will receive property or services as part of the consideration ▶ ☐	
Street address (including apt. no.)		5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) . . . . . ▶ ☐	
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		6 Buyer's part of real estate tax $	

Form **1099-S** (Rev. 1-2022) Cat. No. 64292E www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service

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TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number ■		OMB No. 1545-1517 Form **1099-SA** (Rev. November 2019) For calendar year 20	**Distributions From an HSA, Archer MSA, or Medicare Advantage MSA**
PAYER'S TIN ■	RECIPIENT'S TIN ■	**1** Gross distribution $ ■	**2** Earnings on excess cont. $ ■
RECIPIENT'S name ■		**3** Distribution code ■	**4** FMV on date of death $ ■
Street address (including apt. no.) ■		**5** HSA ■ Archer MSA ■ MA MSA ■	**Copy A For Internal Revenue Service Center File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
City or town, state or province, country, and ZIP or foreign postal code ■			
Account number (see instructions) ■			

Form **1099-SA** (Rev. 11-2019) Cat. No. 38471D www.irs.gov/Form1099SA Department of the Treasury - Internal Revenue Service

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ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ■	1 Investment in contract $ ■	OMB No. 1545-2281 Form **1099-SB** (Rev. December 2019) For calendar year 20 ____	**Seller's Investment in Life Insurance Contract**
	2 Surrender amount $ ■		

ISSUER'S TIN ■	SELLER'S TIN ■	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER) ■	**Copy A For Internal Revenue Service Center File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
SELLER'S name ■			
Street address (including apt. no.) ■			
City or town, state or province, country, and ZIP or foreign postal code ■			
Policy number ■			

Form **1099-SB** (Rev. 12-2019) Cat. No. 71384X www.irs.gov/Form1099SB Department of the Treasury - Internal Revenue Service

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TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Date option granted	OMB No. 1545-2129	**Exercise of an Incentive Stock Option Under Section 422(b)**
	2 Date option exercised	**Form 3921** (Rev. October 2017)	

TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current version of the General Instructions for Certain Information Returns.**
EMPLOYEE'S name		$	$	
		5 No. of shares transferred		
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **3921** (Rev. October 2017) Cat. No. 41179O www.irs.gov/Form3921 Department of the Treasury - Internal Revenue Service

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CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code ■		1 Date option granted ■ 2 Date option exercised ■	OMB No. 1545-2129 **Form 3922** (Rev. September 2016)
CORPORATION'S federal identification number ■	EMPLOYEE'S identification number ■	3 Fair market value per share on grant date $ ■	4 Fair market value per share on exercise date $ ■
EMPLOYEE'S name ■		5 Exercise price paid per share $ ■	6 No. of shares transferred ■
Street address (including apt. no.) ■		7 Date legal title transferred ■	
City or town, state or province, country, and ZIP or foreign postal code ■		8 Exercise price per share determined as if the option was exercised on the date shown in box 1 $ ■	
Account number (see instructions) ■			

Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)

Copy A
For Internal Revenue Service Center
File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **current version of the General Instructions for Certain Information Returns.**

Form **3922** (Rev. 9-2016) Cat. No. 41180P www.irs.gov/form3922 Department of the Treasury - Internal Revenue Service

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TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 IRA contributions (other than amounts in boxes 2–4, 8–10, 13a, and 14a) $	OMB No. 1545-0747 **2024** Form **5498**	**IRA Contribution Information**
	2 Rollover contributions $		
	3 Roth IRA conversion amount $	4 Recharacterized contributions $	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
TRUSTEE'S or ISSUER'S TIN / PARTICIPANT'S TIN	5 FMV of account $	6 Life insurance cost included in box 1 $	
PARTICIPANT'S name	7 IRA ■ SEP ■ SIMPLE ■ Roth IRA ■		
	8 SEP contributions $	9 SIMPLE contributions $	
Street address (including apt. no.)	10 Roth IRA contributions $	11 Check if RMD for 2025 ■	For Privacy Act and Paperwork Reduction Act Notice, see the **2024 General Instructions for Certain Information Returns**.
	12a RMD date	12b RMD amount $	
City or town, state or province, country, and ZIP or foreign postal code	13a Postponed/late contrib. $	13b Year / 13c Code ■	
	14a Repayments $	14b Code ■	
Account number (see instructions)	15a FMV of certain specified assets $	15b Code(s) ■	

Form **5498** Cat. No. 50010C www.irs.gov/Form5498 Department of the Treasury - Internal Revenue Service

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7272 ☐ VOID ■ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Coverdell ESA contributions $ ■	OMB No. 1545-1815 2024 Form 5498-ESA	**Coverdell ESA Contribution Information**
	2 Rollover contributions $ ■		
TRUSTEE'S/ISSUER'S TIN ■ / BENEFICIARY'S TIN ■			**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
BENEFICIARY'S name ■			For Privacy Act and Paperwork Reduction Act Notice, see the **2024 General Instructions for Certain Information Returns**.
Street address (including apt. no.) ■			
City or town, state or province, country, and ZIP or foreign postal code ■			
Account number (see instructions) ■			

Form **5498-ESA** Cat. No. 34011J www.irs.gov/Form5498ESA Department of the Treasury - Internal Revenue Service

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2727 ☐ VOID ■ CORRECTED

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		**1** Employee's or self-employed person's Archer MSA contributions made in 2024 and 2025 for 2024 $	OMB No. 1545-1518 **2024** Form **5498-SA**
		2 Total contributions made in 2024 $	
TRUSTEE'S TIN	PARTICIPANT'S TIN	**3** Total HSA or Archer MSA contributions made in 2025 for 2024 $	
PARTICIPANT'S name		**4** Rollover contributions $	**5** Fair market value of HSA, Archer MSA, or MA MSA $
Street address (including apt. no.)		**6** HSA ■ Archer MSA MA MSA ■	
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

HSA, Archer MSA, or Medicare Advantage MSA Information

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the **2024 General Instructions for Certain Information Returns**.

Form **5498-SA** Cat. No. 38467V www.irs.gov/Form5498SA Department of the Treasury - Internal Revenue Service

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WITHHOLDING AGENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.		1 Date of transfer (mm/dd/yyyy) / /	OMB No. 1545-0902	**Statement of Withholding on Certain Dispositions by Foreign Persons**
		2 Gain recognized by foreign corporation $	Form **8288-A** (Rev. January 2023)	
WITHHOLDING AGENT'S U.S. TIN	U.S. TIN of FOREIGN PERSON subject to withholding (see instructions)	3 Amount realized $	4 Federal income tax withheld $	**Copy A** **For Internal Revenue Service Center**
FOREIGN PERSON'S name subject to withholding		5 Withholding under section: **a** 1445 ☐ **b** 1446(f)(1) ☐	6 FOREIGN PERSON subject to withholding: **a** Individual ☐ **b** Corporation ☐ **c** Partnership ☐ **d** Other ☐ (specify)_____	
Foreign address (number, street, and apt. or suite no.)				
City or town, state or province, country (not U.S.), and ZIP or foreign postal code		7 Country code of FOREIGN PERSON subject to withholding		
Mailing address of FOREIGN PERSON subject to withholding (if different)		8 Description of property transferred		For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.

Form **8288-A** (Rev. 1-2023) Cat. No. 62261L **Attach Copies A and B to Form 8288** Department of the Treasury - Internal Revenue Service

Form **8596**
(Rev. January 2024)
Internal Revenue Service
Department of the Treasury

Information Return for Federal Contracts

Submit with Form 8596-A.

1 Name and address of contractor	**2** Contractor's taxpayer identification number
3 Name of common parent, if applicable	**4** Common parent's employer identification number, if applicable
5 Name of federal executive agency	**6** Federal executive agency's employer identification number
7 Date of contract action	**8** Expected date of contract completion
9 Total amount obligated under the contract $	
10 Contract number	**11** Agency code
12 Contract office number	**13** Contract modification number

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 8596 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8596*.

Purpose of form. Section 6050M and Regulations section 1.6050M-1 require certain federal executive agencies to file a return to report information about persons with whom they have entered into contracts. If you are not filing electronically and you have not made the Federal Procurement Data Center (FPDC) election, explained later, use **Forms 8596** and **8596-A**, Quarterly Transmittal of Information Returns for Federal Contracts, to furnish the required information.

How to file. You may be required to electronically file (e-file) Form 8596 about reportable contracts for each quarter of the 1-year period. For information on filing electronically, see Pub. 1516, Specifications for Filing Form 8596, Information Return for Federal Contracts, Electronically. Go to *www.irs.gov/InfoReturn* for e-file options. Also, see part F in the current General Instructions for Certain Information Returns. You may file paper Forms 8596 and 8596-A if you expect to enter into fewer than 10 reportable contracts during a 1-year period.

TIP *The IRS encourages you to file electronically.*

When to file. You must file Forms 8596 quarterly. The due dates for each quarter are shown below. Do not file before the end of the quarter.

Quarter	Due Date
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

If the regular due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Where to file. File Forms 8596 and 8596-A with:

Internal Revenue Service
ATTN: 8596
Enterprise Computing Center at Martinsburg (IRS/ECC-MTB)
230 Murall Drive, P.O. Box 1359
Kearneysville, WV 25430

Who must file. The head of every federal executive agency or their delegate must file Forms 8596 and 8596-A to report federal contracts.

Federal executive agency. A federal executive agency is (a) any executive agency, as defined in 5 U.S.C. 105, other than the Government Accountability Office; (b) any military department, as defined in 5 U.S.C. 102; and (c) the United States Postal Service and the Postal Rate Commission.

Special rules. If a subcontract is entered into by the Small Business Administration (SBA) under a prime contract between the SBA and a procuring agency under section 8(a) of the Small Business Act, the procuring agency, not the SBA, must file Forms 8596 and 8596-A.

A Federal Supply Schedule Contract or an Automated Data Processing Schedule Contract entered into by the General Services Administration (GSA), or a schedule contract entered into by the Department of Veterans Affairs (VA) on behalf of one or more federal executive agencies, is not to be reported by the GSA or the VA at the time of execution. Rather, when a federal executive agency, including the GSA or the VA, places an order under a schedule contract, then the federal executive agency must file Forms 8596 and 8596-A.

FPDC election. In complying with the requirements of the Federal Procurement Data System, if you are required to submit to the FPDC the same contract information that is required by Forms 8596 and 8596-A, you may elect to have the FPDC file Forms 8596 and 8596-A on your behalf for contracts required to be reported to the FPDC. If you make the election, your agency must not file directly with the IRS to report those contracts required to be submitted to the FPDC. However, you must file with the IRS for any contracts that are required to be reported to the IRS but are not required to be submitted to the FPDC.

Form **8805**
(Rev. November 2019)
Department of the Treasury
Internal Revenue Service

Foreign Partner's Information Statement of Section 1446 Withholding Tax

► **Go to *www.irs.gov/Form8805* for instructions and the latest information.**

OMB No. 1545-0123

Copy A
For Internal Revenue Service
Attach to Form 8804.

For partnership's calendar year , or tax year beginning , 20 , and ending , 20

1a Foreign partner's name	**b** U.S. identifying number	**5a** Name of partnership	**b** U.S. Employer Identification Number (EIN)
c Address (if a foreign address, see instructions)		**c** Address (if a foreign address, see instructions)	
2 Account number assigned by partnership (if any)		**6** Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	
3 Type of partner (specify—see instructions) ►			
4 Country code of partner (enter two-letter code—see instructions)		**7** Withholding agent's U.S. EIN	

8a	Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . . ►		
b	Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a ►		
9	Partnership's ECTI allocable to partner for the tax year (see instructions)	**9**	
10	Total tax credit allowed to partner under section 1446 (see instructions). **Individual and corporate partners:** Claim this amount as a credit against your U.S. income tax on Form 1040-NR, Form 1120-F, etc.	**10**	

Schedule T—Beneficiary Information (see instructions)

11a Name of beneficiary		**c** Address (if a foreign address, see instructions)	
b U.S. identifying number of beneficiary			
12	Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions)	**12**	
13	Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . .	**13**	

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Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2024

For calendar year 2024, or tax year

beginning / / 2024 ending / /

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0092

Beneficiary's Share of Income, Deductions, Credits, etc.

See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

B Estate's or trust's name

C Fiduciary's name, address, city, state, and ZIP code

D ☐ Check if Form 1041-T was filed and enter the date it was filed

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

G Beneficiary's name, address, city, state, and ZIP code

H ☐ Domestic beneficiary ☐ Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	11	Final year deductions
2a	Ordinary dividends		
2b	Qualified dividends		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
10	Estate tax deduction		

* See attached statement for additional information.

Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

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OMB No. 1545-0123

Schedule K-1 (Form 1065)

Department of the Treasury
Internal Revenue Service

2024

For calendar year 2024, or tax year beginning / / 2024 ending / /

☐ Final K-1 ☐ Amended K-1

Partner's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS center where partnership filed return:

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G ☐ General partner or LLC member-manager ☐ Limited partner or other LLC member

H1 ☐ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:
TIN _____ Name _____

I1 What type of entity is this partner? _____

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here . ☐

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

Check if decrease is due to:
☐ Sale or ☐ Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse . .	$	$
Qualified nonrecourse financing . . .	$	$
Recourse . . .	$	$

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships ☐

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions . . . . . ☐

L Partner's Capital Account Analysis

Beginning capital account . . .	$
Capital contributed during the year . .	$
Current year net income (loss) . . .	$
Other increase (decrease) (attach explanation)	$
Withdrawals and distributions . . .	$ ( )
Ending capital account	$

M Did the partner contribute property with a built-in gain (loss)?
☐ **Yes** ☐ **No** If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning	$
Ending	$

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	14	Self-employment earnings (loss)
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	15	Credits
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked . . . . .
4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)	19	Distributions
9a	Net long-term capital gain (loss)		
9b	Collectibles (28%) gain (loss)	20	Other information
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)		
11	Other income (loss)		
12	Section 179 deduction	21	Foreign taxes paid or accrued
13	Other deductions		

22 ☐ More than one activity for at-risk purposes*

23 ☐ More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

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☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120-S)
Department of the Treasury
Internal Revenue Service

2024

For calendar year 2024, or tax year beginning / / 2024 ending / /

Shareholder's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return

D Corporation's total number of shares
Beginning of tax year . . . . . .
End of tax year . . . . . .

Part II Information About the Shareholder

E Shareholder's identifying number

F1 Shareholder's name, address, city, state, and ZIP code

F2 If the shareholder is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting:
TIN Name

F3 What type of entity is this shareholder?

G Current year allocation percentage . . . %

H Shareholder's number of shares
Beginning of tax year . . . . . .
End of tax year . . . . . .

I Loans from shareholder
Beginning of tax year . . . . . $
End of tax year . . . . . $

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked . . . . . ☐
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss)		
		17	Other information
11	Section 179 deduction		
12	Other deductions		

18 ☐ More than one activity for at-risk purposes*
19 ☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

Form **706**
(Rev. August 2019)
Department of the Treasury
Internal Revenue Service

United States Estate (and Generation-Skipping Transfer) Tax Return

▶ **Estate of a citizen or resident of the United States (see instructions). To be filed for decedents dying after December 31, 2018.**
▶ **Go to *www.irs.gov/Form706* for instructions and the latest information.**

OMB No. 1545-0015

Part 1—Decedent and Executor

1a Decedent's first name and middle initial (and maiden name, if any)		**1b** Decedent's last name	**2** Decedent's social security no.
3a City, town, or post office; county; state or province; country; and ZIP or foreign postal code		**3b** Year domicile established / **4** Date of birth	**5** Date of death
6a Name of executor (see instructions)		**6b** Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no.	
6c Executor's social security number (see instructions)			Phone no.

6d If there are multiple executors, check here ☐ and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.

7a Name and location of court where will was probated or estate administered — **7b** Case number

8 If decedent died testate, check here ▶ ☐ and attach a certified copy of the will. **9** If you extended the time to file this Form 706, check here ▶ ☐

10 If Schedule R-1 is attached, check here ▶ ☐ **11** If you are estimating the value of assets included in the gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2(a)(7)(ii), check here ▶ ☐

Part 2—Tax Computation

1	Total gross estate less exclusion (from Part 5—Recapitulation, item 13)			1
2	Tentative total allowable deductions (from Part 5—Recapitulation, item 24)			2
3a	Tentative taxable estate (subtract line 2 from line 1)			3a
b	State death tax deduction			3b
c	Taxable estate (subtract line 3b from line 3a)			3c
4	Adjusted taxable gifts (see instructions)			4
5	Add lines 3c and 4			5
6	Tentative tax on the amount on line 5 from Table A in the instructions			6
7	Total gift tax paid or payable (see instructions)			7
8	Gross estate tax (subtract line 7 from line 6)			8
9a	Basic exclusion amount	9a		
b	Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6—Portability of Deceased Spousal Unused Exclusion)	9b		
c	Restored exclusion amount (see instructions)	9c		
d	Applicable exclusion amount (add lines 9a, 9b, and 9c)	9d		
e	Applicable credit amount (tentative tax on the amount in line 9d from Table A in the instructions)	9e		
10	Adjustment to applicable credit amount (May not exceed $6,000. See instructions.)	10		
11	Allowable applicable credit amount (subtract line 10 from line 9e)			11
12	Subtract line 11 from line 8 (but do not enter less than zero)			12
13	Credit for foreign death taxes (from Schedule P). (Attach Form(s) 706-CE.)	13		
14	Credit for tax on prior transfers (from Schedule Q)	14		
15	Total credits (add lines 13 and 14)			15
16	Net estate tax (subtract line 15 from line 12)			16
17	Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)			17
18	Total transfer taxes (add lines 16 and 17)			18
19	Prior payments (explain in an attached statement)			19
20	Balance due (or overpayment) (subtract line 19 from line 18)			20

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

Sign Here

▶ Signature of executor — Date

▶ Signature of executor — Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Estate of: | **Decedent's social security number**

Part 3—Elections by the Executor

Note: For information on electing portability of the decedent's DSUE amount, including how to opt out of the election, see Part 6—Portability of Deceased Spousal Unused Exclusion.
Note: Some of the following elections may require the posting of bonds or liens.

			Yes	No
Please check "Yes" or "No" for each question. See instructions.				
1	Do you elect alternate valuation?	1		
2	Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1	2		
3	Do you elect to pay the taxes in installments as described in section 6166? If "Yes," you must attach the additional information described in the instructions. **Note: By electing section 6166 installment payments, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.**	3		
4	Do you elect to postpone the part of the taxes due to a reversionary or remainder interest as described in section 6163?	4		

Part 4—General Information

Note: Please attach the necessary supplemental documents. **You must attach the death certificate.** See instructions.

Authorization to receive confidential tax information under Reg. section 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate:

Name of representative (print or type)	State	Address (number, street, and room or suite no., city, state, and ZIP code)

I declare that I am the ☐ attorney/ ☐ certified public accountant/ ☐ enrolled agent (check the applicable box) for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

Signature	CAF number	Date	Telephone number

1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).

2 Decedent's business or occupation. If retired, check here ▶ and state decedent's former business or occupation.

3a Marital status of the decedent at time of death:
Married Widow/widower Single ☐ egally separated Divorced

3b For all prior marriages, list the name and SSN of the former spouse, the date the marriage ended, and whether the marriage ended by annulment, divorce, or death. Attach additional statements of the same size if necessary.

4a Surviving spouse's name	**4b** Social security number	**4c** Amount received (see instructions)

5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving $5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)
All unascertainable beneficiaries and those who receive less than $5,000 ▶			
Total			

If you answer "Yes" to any of the following questions, you must attach additional information as described.		Yes	No
6	Is the estate filing a protective claim for refund? If "Yes," complete and attach two copies of Schedule PC for each claim.		
7	Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate)? See instructions		
8a	Have federal gift tax returns ever been filed? If "Yes," attach copies of the returns, if available, and furnish the following information.		
b	Period(s) covered / **c** Internal Revenue office(s) where filed		
9a	Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?		
b	Did the decedent own any insurance on the life of another that is not included in the gross estate?		

Estate of: | **Decedent's social security number**

Part 4—General Information *(continued)*

	If you answer "Yes" to any of the following questions, you must attach additional information as described.	Yes	No
10	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which **(a)** one or more of the other joint tenants was someone other than the decedent's spouse, and **(b)** less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E		
11a	Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation?		
b	If "Yes," was the value of **any** interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G		
12	Did the decedent make any transfer described in sections 2035, 2036, 2037, or 2038? See instructions. If "Yes," you must complete and attach Schedule G		
13a	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime?		
b	Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?		
c	Was the decedent receiving income from a trust created after October 22, 1986, by a parent or grandparent?		
	If "Yes," was there a GST taxable termination (under section 2612) on the death of the decedent?		
d	If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).		
e	Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in line 13a or 13b?		
	If "Yes," provide the EIN for this transferred/sold item. ▶		
14	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H		
15	Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?		
16	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I		
17	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a predeceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation		

Part 5—Recapitulation.

Note: If estimating the value of one or more assets pursuant to the special rule of Reg. section 20.2010-2(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. See instructions for details.

Item no.	Gross estate		Alternate value	Value at date of death
1	Schedule A—Real Estate	1		
2	Schedule B—Stocks and Bonds	2		
3	Schedule C—Mortgages, Notes, and Cash	3		
4	Schedule D—Insurance on the Decedent's Life (attach Form(s) 712)	4		
5	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance)	5		
6	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance)	6		
7	Schedule G—Transfers During Decedent's Life (att. Form(s) 712 for life insurance)	7		
8	Schedule H—Powers of Appointment	8		
9	Schedule I—Annuities	9		
10	Estimated value of assets subject to the special rule of Reg. section 20.2010-2(a)(7)(ii)	10		
11	Total gross estate (add items 1 through 10)	11		
12	Schedule U—Qualified Conservation Easement Exclusion	12		
13	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on line 1 of Part 2—Tax Computation	13		

Item no.	Deductions		Amount
14	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	14	
15	Schedule K—Debts of the Decedent	15	
16	Schedule K—Mortgages and Liens	16	
17	Total of items 14 through 16	17	
18	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation)	18	
19	Schedule L—Net Losses During Administration	19	
20	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims	20	
21	Schedule M—Bequests, etc., to Surviving Spouse	21	
22	Schedule O—Charitable, Public, and Similar Gifts and Bequests	22	
23	Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2(a)(7)(ii)	23	
24	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation	24	

Estate of: | **Decedent's social security number**

Part 6—Portability of Deceased Spousal Unused Exclusion (DSUE)

Portability Election

A decedent with a surviving spouse elects portability of the DSUE amount, if any, by completing and timely filing this return. No further action is required to elect portability of the DSUE amount to allow the surviving spouse to use the decedent's DSUE amount.

Section A. Opting Out of Portability

The estate of a decedent with a surviving spouse may opt out of electing portability of the DSUE amount. Check here and do not complete Sections B and C of Part 6 only if the estate opts **NOT** to elect portability of the DSUE amount.

Section B. Qualified Domestic Trust (QDOT)

	Yes	No
Are any assets of the estate being transferred to a QDOT?		

If "Yes," the DSUE amount portable to a surviving spouse (calculated in Section C, below) is preliminary and shall be redetermined at the time of the final distribution or other taxable event imposing estate tax under section 2056A. See instructions for more details.

Section C. DSUE Amount Portable to the Surviving Spouse (To be completed by the estate of a decedent making a portability election.)

Complete the following calculation to determine the DSUE amount that can be transferred to the surviving spouse.

1	Enter the amount from line 9d, Part 2—Tax Computation	1	
2	Reserved	2	
3	Enter the value of the cumulative lifetime gifts on which tax was paid or payable. See instructions	3	
4	Add lines 1 and 3	4	
5	Enter amount from line 10, Part 2—Tax Computation	5	
6	Divide amount on line 5 by 40% (0.40) (do not enter less than zero)	6	
7	Subtract line 6 from line 4	7	
8	Enter the amount from line 5, Part 2—Tax Computation	8	
9	Subtract line 8 from line 7 (do not enter less than zero)	9	
10	DSUE amount portable to surviving spouse (Enter lesser of line 9 or line 9a, Part 2—Tax Computation)	10	

Section D. DSUE Amount Received From Predeceased Spouse(s) (To be completed by the estate of a deceased surviving spouse with DSUE amount from predeceased spouse(s))

Provide the following information to determine the DSUE amount received from deceased spouses.

A Name of Deceased Spouse (dates of death after December 31, 2010, only)	B Date of Death (enter as mm/dd/yy)	C Portability Election Made?		D If "Yes," DSUE Amount Received From Spouse	E DSUE Amount Applied by Decedent to Lifetime Gifts	F Year of Form 709 Reporting Use of DSUE Amount Listed in col. E	G Remaining DSUE Amount, if any (subtract col. E from col. D)
		Yes	No				
Part 1 — DSUE RECEIVED FROM LAST DECEASED SPOUSE							
Part 2 — DSUE RECEIVED FROM OTHER PREDECEASED SPOUSE(S) AND USED BY DECEDENT							
Total (for all DSUE amounts from predeceased spouse(s) applied)							

Add the amount from Part 1, column D, and the total from Part 2, column E. Enter the result on line 9b, Part 2—Tax Computation ▶

Estate of: | **Decedent's social security number**

SCHEDULE A—Real Estate

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under sections 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	Total from continuation schedules or additional statements attached to this schedule .			
	TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 1.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of: | **Decedent's social security number**

SCHEDULE A-1—Section 2032A Valuation

Part 1. Type of Election (Before making an election, see the checklist in the instructions):

☐ **Protective election (Reg. section 20.2032A-8(b)).** Complete Part 2, line 1, and column A of lines 3 and 4. See instructions.

☐ **Regular election.** Complete all of Part 2 (including line 11, if applicable) and Part 3. See instructions.

Before completing Schedule A-1, see the instructions for the information and documents that must be included to make a valid election.

The election is not valid unless the agreement (that is, *Part 3. Agreement to Special Valuation Under Section 2032A):*

- Is signed by each qualified heir with an interest in the specially valued property, and
- Is attached to this return when it is filed.

Part 2. Notice of Election (Reg. section 20.2032A-8(a)(3))

Note: All real property entered on lines 2 and 3 must also be entered on Schedules A, E, F, G, or H, as applicable.

1 Qualified use—check one ▶ ☐ Farm used for farming, or
☐ Trade or business other than farming

2 Real property used in a qualified use, passing to qualified heirs, and to be specially valued on this Form 706.

A Schedule and item number from Form 706	**B** Full value (without section 2032A(b)(3)(B) adjustment)	**C** Adjusted value (with section 2032A(b)(3)(B) adjustment)	**D** Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
Totals			

Attach a legal description of all property listed on line 2.

Attach copies of appraisals showing the column B values for all property listed on line 2.

3 Real property used in a qualified use, passing to qualified heirs, but not specially valued on this Form 706.

A Schedule and item number from Form 706	**B** Full value (without section 2032A(b)(3)(B) adjustment)	**C** Adjusted value (with section 2032A(b)(3)(B) adjustment)	**D** Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
Totals			

If you checked "Regular election," you must attach copies of appraisals showing the column B values for all property listed on line 3.

(continued on next page)

Estate of: | **Decedent's social security number**

SCHEDULE B—Stocks and Bonds

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last four columns.

Item number	Description, including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable	Unit value	Alternate valuation date	Alternate value	Value at date of death
1	[redacted]		[redacted]	[redacted]	[redacted]	[redacted]
	Total from continuation schedules (or additional statements) attached to this schedule .					
	TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 2.)					[redacted]

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of: | **Decedent's social security number**

SCHEDULE C—Mortgages, Notes, and Cash

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	Total from continuation schedules (or additional statements) attached to this schedule .			
	TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 3.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Schedule C—Page 11

Estate of: | **Decedent's social security number**

SCHEDULE D—Insurance on the Decedent's Life

You must list all policies on the life of the decedent and attach a Form 712 for each policy.

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	Total from continuation schedules (or additional statements) attached to this schedule .			
	TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 4.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of: | **Decedent's social security number**

SCHEDULE E—Jointly Owned Property

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

PART 1. Qualified Joint Interests—Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
1					
	Total from continuation schedules (or additional statements) attached to this schedule				
1a	Totals		1a		
b	Amounts included in gross estate (one-half of line 1a)		1b		

PART 2. All Other Joint Interests

2a State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached statement.

Name	Address (number and street, city, state, and ZIP code)
A.	
B.	
C.	

Item number	Enter letter for co-tenant	Description (including alternate valuation date, if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Percentage includible	Includible alternate value	Includible value at date of death
1						
		Total from continuation schedules (or additional statements) attached to this schedule				
b		Total other joint interests		2b		
3		**Total includible joint interests** (add lines 1b and 2b). Also enter on Part 5—Recapitulation, page 3, at item 5		3		

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Schedule E—Page 13

Estate of: | **Decedent's social security number**

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see instructions.)
(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

		Yes	No
1	Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded $3,000?		
	If "Yes," submit full details on this schedule and attach appraisals.		
2	Has the decedent's estate, spouse, or any other person received (or will receive) any bonus or award as a result of the decedent's employment or death?		
	If "Yes," submit full details on this schedule.		
3	Did the decedent at the time of death have, or have access to, a safe deposit box?		
	If ''Yes,'' state location, and if held jointly by decedent and another, state name and relationship of joint depositor.		
	If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.		

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
1					
	Total from continuation schedules (or additional statements) attached to this schedule .				
	TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 6.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of: | **Decedent's social security number**

SCHEDULE G—Transfers During Decedent's Life

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate value	Value at date of death
A.	Gift tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(b))	X X X X X		
B.	Transfers includible under sections 2035(a), 2036, 2037, or 2038:			
1	[redacted]	[redacted]	[redacted]	[redacted]
	Total from continuation schedules (or additional statements) attached to this schedule .			[redacted]
	TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 7.)			[redacted]

SCHEDULE H—Powers of Appointment

(Include "5 and 5 lapsing" powers (section 2041(b)(2)) held by the decedent.)
(If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	[redacted]	[redacted]	[redacted]	[redacted]
	Total from continuation schedules (or additional statements) attached to this schedule .			[redacted]
	TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 8.)			[redacted]

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of: | **Decedent's social security number**

SCHEDULE I—Annuities

Note: Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984. See instructions.

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

A Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in effect before its repeal by the Deficit Reduction Act of 1984)? . . . . . **Yes** | **No**

If "Yes," you must attach the information required by the instructions.

Item number	Description. Show the entire value of the annuity before any exclusions	Alternate valuation date	Includible alternate value	Includible value at date of death
1				
	Total from continuation schedules (or additional statements) attached to this schedule .			
	TOTAL (Also enter on Part 5—Recapitulation, page 3, at item 9.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of: | **Decedent's social security number**

SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

► Use Schedule PC to make a protective claim for refund due to an expense not currently deductible. For such a claim, report the expense on Schedule J but without a value in the last column.

Note: Do not list expenses of administering property not subject to claims on this schedule. To report those expenses, see instructions.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041, U.S. Income Tax Return for Estates and Trusts, if a waiver is filed to forgo the deduction on Form 706. See the Instructions for Form 1041.

	Yes	No
Are you aware of any actual or potential reimbursement to the estate for any expense claimed as a deduction on this schedule?		
If "Yes," attach a statement describing the expense(s) subject to potential reimbursement. See instructions.		

Item number	Description	Expense amount	Total amount
	A. Funeral expenses:		
1			
	Total funeral expenses ►		

B. Administration expenses:

1 Executors' commissions—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)		
2 Attorney fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)		
3 Accountant fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)		

	4 Miscellaneous expenses:	Expense amount	
	Total miscellaneous expenses from continuation schedules (or additional statements) attached to this schedule		
	Total miscellaneous expenses ►		
TOTAL	(Also enter on Part 5—Recapitulation, page 3, at item 14.) ►		

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of: | **Decedent's social security number**

SCHEDULE M—Bequests, etc., to Surviving Spouse

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

			Yes	No
1	Did any property pass to the surviving spouse as a result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by section 2518(b).	1		
2a	In what country was the surviving spouse born?			
b	What is the surviving spouse's date of birth?			
c	Is the surviving spouse a U.S. citizen?	2c		
d	If the surviving spouse is a naturalized citizen, when and where did the surviving spouse acquire citizenship?			
e	If the surviving spouse is not a U.S. citizen, of what country is the surviving spouse a citizen?			
3	**Election Out of QTIP Treatment of Annuities.** Do you elect under section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under section 2056(b)(7)(C)? See instructions	3		

Item number	Description of property interests passing to surviving spouse. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Amount
	QTIP property:	
A1		
	All other property:	
B1		
	Total from continuation schedules (or additional statements) attached to this schedule	

4	**Total** amount of property interests listed on Schedule M		4	
5a	Federal estate taxes payable out of property interests listed on Schedule M	5a		
b	Other death taxes payable out of property interests listed on Schedule M	5b		
c	Federal and state GST taxes payable out of property interests listed on Schedule M	5c		
d	Add items 5a, 5b, and 5c		5d	
6	Net amount of property interests listed on Schedule M (subtract item 5d from item 4). Also enter on Part 5—Recapitulation, page 3, at item 21		6	

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of: | **Decedent's social security number**

SCHEDULE O—Charitable, Public, and Similar Gifts and Bequests

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

		Yes	No
1a	If the transfer was made by will, has any action been instituted to contest or have interpreted any of its provisions affecting the charitable deductions claimed in this schedule? . . . . . If "Yes," full details must be submitted with this schedule.		
b	According to the information and belief of the person or persons filing this return, is any such action planned? . If "Yes," full details must be submitted with this schedule.		
2	Did any property pass to charity as the result of a qualified disclaimer? . . . . . If "Yes," attach a copy of the written disclaimer required by section 2518(b).		

Item number	Name and address of beneficiary	Character of institution	Amount
1			
	Total from continuation schedules (or additional statements) attached to this schedule		

3	Total		**3**	
4a	Federal estate tax payable out of property interests listed above	**4a**		
b	Other death taxes payable out of property interests listed above	**4b**		
c	Federal and state GST taxes payable out of property interests listed above .	**4c**		
d	Add items 4a, 4b, and 4c		**4d**	
5	Net value of property interests listed above (subtract item 4d from item 3). Also enter on Part 5—Recapitulation, page 3, at item 22		**5**	

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Schedule O—Page 21

Form **709**

Department of the Treasury
Internal Revenue Service

United States Gift (and Generation-Skipping Transfer) Tax Return

Go to *www.irs.gov/Form709* for instructions and the latest information.
(For gifts made during calendar year 2024)

OMB No. 1545-0020

2024

Part I General Information

1 Donor's first name and middle initial	2 Donor's last name	3 Donor's social security number

4 Address (number and street). If you have a P.O. box, see instructions.	5 Apt. no.

6 City, town, or post office. If you have a foreign address, also complete spaces below.	7 State	8 ZIP code

9 Foreign country name	10 Foreign province/state/county	11 Foreign postal code

12 Legal residence (domicile)	13 Citizenship (see instructions)

		Yes	No
14	If the donor died during the year, check here ☐ and enter date of death ---------- , ---------- .		
15	If an amended return, check here ☐		
16	If you extended the time to file this Form 709, check here ☐		
17	Enter the total number of donees listed on Schedule A. Count each person only once ----------		
18a	Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 18b		
b	Has your address changed since you last filed Form 709 (or 709-A)?		
19	**Gifts by spouses to third parties**. Did you and your spouse make gifts to third parties? See instructions. (If the answer is "Yes," complete Part III on page 2.)		
20	Have you applied a deceased spousal unused exclusion (DSUE) amount received from a predeceased spouse to a gift or gifts reported on this or a previous Form 709? If "Yes," complete Schedule C		
21	Does any gift or other transfer reported on this Form 709 include a digital asset (or a financial interest in a digital asset)? See instructions		

Part II Tax Computation

1	Enter the amount from Schedule A, Part 4, line 11	1	
2	Enter the amount from Schedule B, line 3	2	
3	Total taxable gifts. Add lines 1 and 2	3	
4	Tax computed on amount on line 3 (see *Table for Computing Gift Tax* in instructions)	4	
5	Tax computed on amount on line 2 (see *Table for Computing Gift Tax* in instructions)	5	
6	Balance. Subtract line 5 from line 4	6	
7	Applicable credit amount. If donor has DSUE amount from predeceased spouse(s) or Restored Exclusion Amount, enter amount from Schedule C, line 5; otherwise, see instructions	7	
8	Enter the applicable credit against tax allowable for all prior periods from Schedule B, line 1, col. (c)	8	
9	Balance. Subtract line 8 from line 7. Do not enter less than zero	9	
10	Enter 20% (0.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977. See instructions	10	
11	Balance. Subtract line 10 from line 9. Do not enter less than zero	11	
12	Applicable credit. Enter the smaller of line 6 or line 11	12	
13	Credit for foreign gift taxes. See instructions	13	
14	Total credits. Add lines 12 and 13	14	
15	Balance. Subtract line 14 from line 6. Do not enter less than zero	15	
16	Generation-skipping transfer taxes from Schedule D, Part 3, col. (g), total	16	
17	**Total tax.** Add lines 15 and 16	17	
18	Gift and generation-skipping transfer taxes prepaid with extension of time to file	18	
19	If line 18 is less than line 17, enter **balance due**. See instructions	19	
20	If line 18 is greater than line 17, enter **amount to be refunded**	20	

Sign Here

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

Signature of donor | Date

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name	Firm's EIN
Firm's address	Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the instructions for this form. Cat. No. 16783M Form **709** (2024)

Part III Spouse's Consent on Gifts to Third Parties

		Yes	No
1	**Gifts by spouses to third parties.** Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? See instructions. (If the answer is "Yes," the following information must be furnished. **If the answer is "No," skip lines 2–7.**)		
2	Name of consenting spouse		
3	SSN of consenting spouse		
4	Were you married to one another during the entire calendar year? See instructions		
5	If line 4 is "No," check whether married divorced or widowed/deceased, and give date. See instructions		
6	Will a gift tax return for this year be filed by your spouse? If "Yes," mail both returns in the same envelope		
7	**Consent of Spouse.** Have you obtained required spousal consent for gifts made to third parties to be considered as made one-half by each spouse? If "Yes," **you must attach a Notice of Consent**. See instructions		

SCHEDULE A **Computation of Taxable Gifts** (Including transfers in trust) (see instructions)

A Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation . . . . . ☐ Yes ☐ No

B If you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period, check here ☐ See instructions. Attach a statement.

Part 1—Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	(h) For split gifts, enter 1/2 of column (g)	(i) Net transfer (subtract col. (h) from col. (g))	Check boxes where applicable: (j) Reserved for future use	(k) Charitable gift	(l) Deductible gift to spouse	(m) 2652(a)(3) election
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Gifts made by spouse—*complete* ***only*** *if you are splitting gifts with your spouse and spouse also made gifts.*

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Total of Part 1. Add amounts from Part 1, column (i) . . . . . .

(If more space is needed, attach additional statements.)

SCHEDULE A **Computation of Taxable Gifts** (Including transfers in trust) (see instructions) *(continued)*

Part 2—Direct Skips. Gifts that are direct skips and are subject to both gift tax and generation-skipping transfer tax. You must list the gifts in chronological order.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	(h) For split gifts, enter 1/2 of column (g)	(i) Net transfer (subtract col. (h) from col. (g))	Check boxes where applicable (j) 2632(b) election out
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Gifts made by spouse—*complete* ***only*** *if you are splitting gifts with your spouse and spouse also made gifts.*

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SCHEDULE A **Computation of Taxable Gifts** (Including transfers in trust) (see instructions) *(continued)*

Part 3—Indirect Skips and Other Transfers in Trust. Gifts to trusts that are indirect skips as defined under section 2632(c) or to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these gifts in chronological order.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	(h) For split gifts, enter 1/2 of column (g)	(i) Net transfer (subtract col. (h) from col. (g))	Check boxes where applicable				
									(j) Reserved for future use	(k) Charitable gift	(l) Deductible gift to spouse	(m) 2652(a)(3) election	(n) 2632(c) election
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Gifts made by spouse—*complete* ***only*** *if you are splitting gifts with your spouse and spouse also made gifts.*

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Total of Part 3. Add amounts from Part 3, column (i) . . . . . .

(If more space is needed, attach additional statements.)

SCHEDULE A **Computation of Taxable Gifts** (Including transfers in trust) (see instructions) *(continued)*

Part 4—Taxable Gift Reconciliation

1	Total value of gifts of donor. Add totals from column (i) of Parts 1, 2, and 3	1	
2	Total annual exclusions for gifts listed on line 1 (see instructions)	2	
3	Total included amount of gifts. Subtract line 2 from line 1	3	
Deductions (see instructions)			
4	Gifts of interests to spouse for which a marital deduction will be claimed. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (l) is checked	4	
5	Exclusions attributable to gifts on line 4	5	
6	Marital deduction. Subtract line 5 from line 4	6	
7	Charitable deduction. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (k) is checked, less exclusions	7	
8	Total deductions. Add lines 6 and 7	8	
9	Subtract line 8 from line 3	9	
10	Generation-skipping transfer taxes payable with this Form 709 (from Schedule D, Part 3, col. (g), total)	10	
11	**Taxable gifts.** Add lines 9 and 10. Enter here and on page 1, Part II—Tax Computation, line 1	11	

Qualified Terminable Interest Property (QTIP) Marital Deduction (See instructions for Schedule A, Part 4, line 4.)

If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and:

a. The trust (or other property) is listed on Schedule A; and

b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f).

If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

If you make the QTIP election, the terminable interest property involved will be included in your spouse's gross estate upon your spouse's death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, your spouse will be considered to have made a transfer of the entire property that is subject to the gift tax. See *Transfer of Certain Life Estates Received From Spouse* in the instructions.

12 **Election Out of QTIP Treatment of Annuities**

☐ Check here if you elect under section 2523(f)(6) **not** to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election.

SCHEDULE B Gifts From Prior Periods

If you answered "Yes" on line 18a of page 1, Part I, see the instructions for completing Schedule B. If you answered "No," skip to Part II, Tax Computation on page 1 (or Schedule C or D, if applicable). Complete Schedule A before beginning Schedule B. See instructions for recalculation of the column (c) amounts. Attach calculations.

(a) Calendar year or calendar quarter (see instructions)	(b) Internal Revenue office where prior return was filed	(c) Amount of applicable credit (unified credit) against gift tax for periods after December 31, 1976	(d) Amount of specific exemption for prior periods ending before January 1, 1977	(e) Amount of taxable gifts

SCHEDULE C Deceased Spousal Unused Exclusion (DSUE) Amount and Restored Exclusion

Provide the following information to determine the DSUE amount and applicable credit received from prior spouses. Complete Schedule A before beginning Schedule C.

(a) Name of deceased spouse (dates of death after December 31, 2010, only)	(b) Date of death	(c) Portability election made? Yes	(c) No	(d) If "Yes," DSUE amount received from spouse	(e) DSUE amount applied by donor to lifetime gifts (list current and prior gifts)	(f) Date of gift(s) (enter as mm/dd/yy for Part 1 and as yyyy for Part 2)
Part 1—DSUE RECEIVED FROM LAST DECEASED SPOUSE						
Part 2—DSUE RECEIVED FROM PREDECEASED SPOUSE(S)						
TOTAL (for all DSUE amounts applied from column (e) for Part 1 and Part 2. Enter here and on line 2 below)						

1	Donor's basic exclusion amount (see instructions)	1	
2	Total from column (e), Parts 1 and 2	2	
3	Restored Exclusion Amount (see instructions)	3	
4	Add lines 1, 2, and 3	4	
5	Applicable credit on amount on line 4 (see *Table for Computing Gift Tax* in the instructions). Enter here and on line 7, Part II—Tax Computation	5	

(If more space is needed, attach additional statements.)

SCHEDULE D Computation of Generation-Skipping Transfer Tax

Note: Inter vivos direct skips that are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule D.

Part 1—Generation-Skipping Transfers. List items from Schedule A first, then items to be reported on Schedule D, including any transfers subject to an Estate Tax Inclusion Period (ETIP).

(a) Item number (from Schedule A, Part 2, col. (a), then ETIP transfers, if any)	(b) Description (only for ETIP transfers)	(c) Value (from Schedule A, Part 2, col. (i), or close of ETIP described in col. (b))	(d) Nontaxable portion of transfer	(e) Net transfer (subtract col. (d) from col. (c))
1				
Gifts made by spouse (for gift splitting only)				

(If more space is needed, attach additional statements.)

SCHEDULE D Computation of Generation-Skipping Transfer Tax *(continued)*

Part 2—GST Exemption Reconciliation (Section 2631)

Complete items 1–8 below if any gifts are listed on Schedule A, Part 2 or 3 (direct skips, indirect skips, and other transfers in trust). See instructions.

1	Maximum allowable exemption (see instructions)	1	
2	Total exemption used for periods before filing this return	2	
3	Exemption available for this return. Subtract line 2 from line 1	3	
4	Exemption claimed on this return from Part 3, column (c), total below	4	
5	Automatic allocation of exemption to transfers reported on Schedule A, Part 3. To opt out of the automatic allocation rules, you must attach an "**Election Out**" statement. See instructions	5	
6	Exemption allocated to transfers not shown on line 4 or line 5 above. **You must attach a "Notice of Allocation."** See instructions	6	
7	Add lines 4, 5, and 6	7	
8	Exemption available for future transfers. Subtract line 7 from line 3	8	

Part 3—Tax Computation

(a) Item number (from Schedule D, Part 1)	(b) Net transfer (from Schedule D, Part 1, col. (e))	(c) GST exemption allocated	(d) Divide col. (c) by col. (b)	(e) Inclusion ratio (subtract col. (d) from 1.000)	(f) Applicable rate (multiply col. (e) by 40% (0.40))	(g) Generation-skipping transfer tax (multiply col. (b) by col. (f))
1						
Gifts made by spouse (for gift splitting only)						
Total exemption claimed. Enter here and on Part 2, line 4, above. May not exceed Part 2, line 3, above			**Total generation-skipping transfer tax.** Enter here; on page 6, Schedule A, Part 4, line 10; and on page 1, Part II—Tax Computation, line 16			

(If more space is needed, attach additional statements.)

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , 2024, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite

City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number

E Telephone number

G Gross receipts $

F Name and address of principal officer:

H(a) Is this a group return for subordinates? ☐ Yes ☐ N

H(b) Are all subordinates included? ☐ Yes ☐ N

If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: ☐ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website:

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation:

M State of legal domicile:

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)		
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		
19	Revenue less expenses. Subtract line 18 from line 12		

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)		
21	Total liabilities (Part X, line 26)		
22	Net assets or fund balances. Subtract line 21 from line 20		

Part II Signature Block

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

Sign Here

Signature of officer | Date

Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ **Yes** ☐ **No**

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ **Yes** ☐ **No**

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV.*	16		
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38		

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c		

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☐

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a		
b	Enter the number of voting members included on line 1a, above, who are independent .	1b		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .	3		
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		
6	Did the organization have members or stockholders?	6		
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a		
b	Each committee with authority to act on behalf of the governing body?	8b		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9		

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		
14	Did the organization have a written document retention and destruction policy?	14		
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		
b	Other officers or key employees of the organization	15b		
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1)	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a–1f	1g $				
	h	**Total.** Add lines 1a–1f					
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue . .					
	g	**Total.** Add lines 2a–2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)					
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real / (ii) Personal				
	6a	Gross rents . .	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a				
	b	Less: cost or other basis and sales expenses .	7b				
	c	Gain or (loss) . .	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 . . .	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events . . .					
	9a	Gross income from gaming activities. See Part IV, line 19 .	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances . . .	10a				
	b	Less: cost of goods sold . . .	10b				
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d					
	12	**Total revenue.** See instructions					

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
a ----------				
b ----------				
c ----------				
d ----------				
e All other expenses ----------				
25 **Total functional expenses.** Add lines 1 through 24e				
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		1	
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		16	
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25		26	
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions		27	
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances		32	
	33	Total liabilities and net assets/fund balances		33	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	
2	Total expenses (must equal Part IX, column (A), line 25)	2	
3	Revenue less expenses. Subtract line 2 from line 1	3	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization | **Employer identification number**

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations . . . . . .
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3 . . .						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . . **14** %

15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . . . **15** %

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ☐

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV **Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI****.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI****.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI****.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI****.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI****.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI****.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D—Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E—Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020 . . .			
b	Excess from 2021 . . .			
c	Excess from 2022 . . .			
d	Excess from 2023 . . .			
e	Excess from 2024 . . .			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions), or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	**Employer identification number (EIN)**

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions . . . . . $

3 Volunteer hours for political campaign activities. See instructions . . . . . .

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . . ☐ **Yes** ☐ **No**

4a Was a correction made? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . $

4 Did the filing organization file **Form 1120-POL** for this year? . . . . . ☐ **Yes** ☐ **No**

5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)		
b	Total lobbying expenditures to influence a legislative body (direct lobbying)		
c	Total lobbying expenditures (add lines 1a and 1b)		
d	Other exempt purpose expenditures		
e	Total exempt purpose expenditures (add lines 1c and 1d)		
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.		
g	Grassroots nontaxable amount (enter 25% of line 1f)		
h	Subtract line 1g from line 1a. If zero or less, enter -0-		
i	Subtract line 1f from line 1c. If zero or less, enter -0-		

IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:
not over $500,000	20% of the amount on line 1e.
over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
over $17,000,000	$1,000,000.

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)		(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a	Lobbying nontaxable amount					
b	Lobbying ceiling amount (150% of line 2a, column (e))					
c	Total lobbying expenditures					
d	Grassroots nontaxable amount					
e	Grassroots ceiling amount (150% of line 2d, column (e))					
f	Grassroots lobbying expenditures					

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No;" OR (b) Part III-A, line 3, is answered "Yes."**

1	Dues, assessments, and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid)**:		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5	Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV **Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Part IV **Supplemental Information** *(continued)*

SCHEDULE D (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange program
- **e** ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? . . . ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**1f**	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment _____ %
- **b** Permanent endowment _____ %
- **c** Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	**3a(i)**		
(ii) Related organizations?	**3a(ii)**		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				

Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE G (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of nongovernment grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
			Yes	**No**			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? . . . . . ☐ **Yes** ☐ **No**

12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ **Yes** ☐ **No**

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter the name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation $ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ **Yes** ☐ **No**

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year . . . . . $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

Complete if the organization answered "Yes" on Form 990, Part IV, question 20a.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization | **Employer identification number**

Part I Financial Assistance and Certain Other Community Benefits at Cost

			Yes	No
1a	Did the organization have a financial assistance policy (FAP) during the tax year? If "No," skip to question 6a	1a		
b	If "Yes," was it a written policy?	1b		
2	If the organization had multiple hospital facilities, indicate which of the following best describes application of the FAP to its various hospital facilities during the tax year:			
	☐ Applied uniformly to all hospital facilities ☐ Applied uniformly to most hospital facilities ☐ Generally tailored to individual hospital facilities			
3	Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.			
a	Did the organization use federal poverty guidelines (FPG) as a factor in determining eligibility for providing *free* care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:	3a		
	☐ 100% ☐ 150% ☐ 200% ☐ Other _____ %			
b	Did the organization use FPG as a factor in determining eligibility for providing *discounted* care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care:	3b		
	☐ 200% ☐ 250% ☐ 300% ☐ 350% ☐ 400% ☐ Other _____ %			
c	If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.			
4	Did the organization's FAP that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	4		
5a	Did the organization budget amounts for free or discounted care provided under its FAP during the tax year?	5a		
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b		
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	5c		
6a	Did the organization prepare a community benefit report during the tax year?	6a		
b	If "Yes," did the organization make it available to the public?	6b		
	Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.			

7 Financial Assistance and Certain Other Community Benefits at Cost

	Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a	Financial assistance at cost (from Worksheet 1)						
b	Medicaid (from Worksheet 3, column a)						
c	Costs of other means-tested government programs (from Worksheet 3, column b)						
d	**Total.** Financial assistance and means-tested government programs						
	Other Benefits						
e	Community health improvement services and community benefit operations (from Worksheet 4)						
f	Health professions education (from Worksheet 5)						
g	Subsidized health services (from Worksheet 6)						
h	Research (from Worksheet 7)						
i	Cash and in-kind contributions for community benefit (from Worksheet 8)						
j	**Total.** Other benefits						
k	**Total.** Add lines 7d and 7j						

Part II **Community Building Activities.** Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

		(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1	Physical improvements and housing						
2	Economic development						
3	Community support						
4	Environmental improvements						
5	Leadership development and training for community members						
6	Coalition building						
7	Community health improvement advocacy						
8	Workforce development						
9	Other						
10	**Total**						

Part III **Bad Debt, Medicare, & Collection Practices**

Section A. Bad Debt Expense

			Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1		
2	Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount	2		
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's FAP. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit	3		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.			

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	
6	Enter Medicare allowable costs of care relating to payments on line 5	6	
7	Subtract line 6 from line 5. This is the surplus (or shortfall)	7	

8 Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used:

☐ Cost accounting system ☐ Cost to charge ratio ☐ Other

Section C. Collection Practices

			Yes	No
9a	Did the organization have a written debt collection policy during the tax year?	9a		
b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	9b		

Part IV **Management Companies and Joint Ventures** (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

	(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers', directors', trustees', or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					

Part V Facility Information

Section A. Hospital Facilities

(list in order of size, from largest to smallest—see instructions)

How many hospital facilities did the organization operate during the tax year? _____

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility):	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER–24 hours	ER–other	Other (describe)	Facility reporting group
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

(complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or letter of facility reporting group: [redacted]

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): [redacted]

		Yes	No
Community Health Needs Assessment (CHNA)			
1	Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year? 1		[redacted]
2	Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C 2		[redacted]
3	During the tax year or either of the 2 immediately preceding tax years, did the hospital facility conduct a CHNA? If "No," skip to line 12 3		[redacted]
	If "Yes," indicate what the CHNA report describes (check all that apply): [redacted]		
a	☐ A definition of the community served by the hospital facility		
b	☐ Demographics of the community		
c	☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d	☐ How data was obtained		
e	☐ The significant health needs of the community		
f	☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g	☐ The process for identifying and prioritizing community health needs and services to meet the community health needs		
h	☐ The process for consulting with persons representing the community's interests		
i	☐ The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA		
j	☐ Other (describe in Section C)		
4	Indicate the tax year the hospital facility last conducted a CHNA: 20[redacted]		
5	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted 5		[redacted]
6a	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C 6a		[redacted]
b	Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C 6b		[redacted]
7	Did the hospital facility make its CHNA report widely available to the public? 7		[redacted]
	If "Yes," indicate how the CHNA report was made widely available (check all that apply [redacted]		
a	☐ Hospital facility's website (list url): _____		
b	☐ Other website (list url): _____		
c	☐ Made a paper copy available for public inspection without charge at the hospital facility		
d	☐ Other (describe in Section C)		
8	Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11 8		[redacted]
9	Indicate the tax year the hospital facility last adopted an implementation strategy: 20[redacted]		
10	Is the hospital facility's most recently adopted implementation strategy posted on a website? 10		[redacted]
a	If "Yes," list url: _____		
b	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return? . . 10b		[redacted]
11	Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed.		
12a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)? 12a		[redacted]
b	If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax? 12b		[redacted]
c	If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? $[redacted]		

Part V Facility Information *(continued)*

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group: _____

		Yes	No
	Did the hospital facility have in place during the tax year a written FAP that:		
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? **13**		
	If "Yes," indicate the eligibility criteria explained in the FAP		
a	☐ FPG, with FPG family income limit for eligibility for free care of and FPG family income limit __ __ __ % for eligibility for discounted care of __ __ __ %		
b	☐ Income level other than FPG (describe in Section C)		
c	☐ Asset level		
d	☐ Medical indigency		
e	☐ Insurance status		
f	☐ Underinsurance status		
g	☐ Residency		
h	☐ Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients? **14**		
15	Explained the method for applying for financial assistance? **15**		
	If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):		
a	☐ Described the information the hospital facility may require an individual to provide as part of their application		
b	☐ Described the supporting documentation the hospital facility may require an individual to submit as part of their application		
c	☐ Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	☐ Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	☐ Other (describe in Section C)		
16	Was widely publicized within the community served by the hospital facility? **16**		
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply		
a	☐ The FAP was widely available on a website (list url): _____		
b	☐ The FAP application form was widely available on a website (list url): _____		
c	☐ A plain language summary of the FAP was widely available on a website (list url): _____		
d	☐ The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	☐ The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	☐ A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g	☐ Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h	☐ Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	☐ The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by limited-English proficiency (LEP) populations		
j	☐ Other (describe in Section C)		

Part V Facility Information *(continued)*

Billing and Collections

Name of hospital facility or letter of facility reporting group: _____

		Yes	No
17	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written FAP that explained all of the actions the hospital facility or other authorized party may take upon nonpayment? **17**		
18	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP:		
a	☐ Reporting to credit agency(ies)		
b	☐ Selling an individual's debt to another party		
c	☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d	☐ Actions that require a legal or judicial process		
e	☐ Other similar actions (describe in Section C)		
f	☐ None of these actions or other similar actions were permitted		
19	Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? **19**		
	If "Yes," check all actions in which the hospital facility or a third party engaged:		
a	☐ Reporting to credit agency(ies)		
b	☐ Selling an individual's debt to another party		
c	☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d	☐ Actions that require a legal or judicial process		
e	☐ Other similar actions (describe in Section C)		

20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) on line 19 (check all that apply):

- **a** ☐ Provided a written notice about upcoming extraordinary collection actions (ECAs) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)
- **b** ☐ Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)
- **c** ☐ Processed incomplete and complete FAP applications (if not, describe in Section C)
- **d** ☐ Made presumptive eligibility determinations (if not, describe in Section C)
- **e** ☐ Other (describe in Section C)
- **f** ☐ None of these efforts were made

Policy Relating to Emergency Medical Care

		Yes	No
21	Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's FAP? **21**		
	If "No," indicate why:		
a	☐ The hospital facility did not provide care for any emergency medical conditions		
b	☐ The hospital facility's policy was not in writing		
c	☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)		
d	☐ Other (describe in Section C)		

Part V **Facility Information** *(continued)*

Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)

Name of hospital facility or letter of facility reporting group: _____

		Yes	No
22	Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care:		
a	☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period		
b	☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period		
c	☐ The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period		
d	☐ The hospital facility used a prospective Medicare or Medicaid method		
23	During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care? **23**		
	If "Yes," explain in Section C.		
24	During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual? **24**		
	If "Yes," explain in Section C.		

Part V **Facility Information** *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

Part V **Facility Information** *(continued)*

Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility (list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? [redacted]

Name and address	Type of facility (describe)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

SCHEDULE J
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	**2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☐ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		
c	Participate in or receive payment from an equity-based compensation arrangement?	**4c**		
	If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		
b	Any related organization?	**5b**		
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		
b	Any related organization?	**6b**		
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	**7**		
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1		(i)							
		(ii)							
2		(i)							
		(ii)							
3		(i)							
		(ii)							
4		(i)							
		(ii)							
5		(i)							
		(ii)							
6		(i)							
		(ii)							
7		(i)							
		(ii)							
8		(i)							
		(ii)							
9		(i)							
		(ii)							
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

Employer identification number

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded				
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (_____)				
26	Other (_____)				
27	Other (_____)				
28	Other (_____)				

			Yes	No
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29		
30a	During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

SCHEDULE N (Form 990)

Department of the Treasury
Internal Revenue Service

Liquidation, Termination, Dissolution, or Significant Disposition of Assets

Complete if the organization answered "Yes" on Form 990, Part IV, lines 31 or 32, or Form 990-EZ, line 36.
Attach certified copies of any articles of dissolution, resolutions, or plans.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

Employer identification number

Part I **Liquidation, Termination, or Dissolution.** Complete this part if the organization answered "Yes" on Form 990, Part IV, line 31, or Form 990-EZ, line 36. Part I can be duplicated if additional space is needed.

1	**(a)** Description of asset(s) distributed or transaction expenses paid	**(b)** Date of distribution	**(c)** Fair market value of asset(s) distributed or amount of transaction expenses	**(d)** Method of determining FMV for asset(s) distributed or transaction expenses	**(e)** EIN of recipient	**(f)** Name and address of recipient	**(g)** IRC section of recipient(s) (if tax exempt) or type of entity

		Yes	No
2	Did or will any officer, director, trustee, or key employee of the organization:		
a	Become a director or trustee of a successor or transferee organization?		
b	Become an employee of, or independent contractor for, a successor or transferee organization?		
c	Become a direct or indirect owner of a successor or transferee organization?		
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?		
e	If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III		

Part I **Liquidation, Termination, or Dissolution** *(continued)*

Note: If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal -0-.

			Yes	No
3	Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III	3		
4a	Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?	4a		
b	If "Yes," did the organization provide such notice?	4b		
5	Did the organization discharge or pay all of its liabilities in accordance with state laws?	5		
6a	Did the organization have any tax-exempt bonds outstanding during the year?	6a		
b	If "Yes" to line 6a, did the organization discharge or defease all of its tax-exempt bond liabilities during the tax year in accordance with the Internal Revenue Code and state laws?	6b		
c	If "Yes" on line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities. If "No" on line 6b, explain in Part III.			

Part II **Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets.** Complete this part if the organization answered "Yes" on Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax exempt) or type of entity

			Yes	No
2	Did or will any officer, director, trustee, or key employee of the organization:			
a	Become a director or trustee of a successor or transferee organization?	2a		
b	Become an employee of, or independent contractor for, a successor or transferee organization?	2b		
c	Become a direct or indirect owner of a successor or transferee organization?	2c		
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?	2d		
e	If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III			

SCHEDULE R (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII **Supplemental Information**
Provide additional information for responses to questions on Schedule R. See instructions.

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , 2024, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite

City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number

E Telephone number

F Group Exemption Number

G Accounting Method: ☐ Cash ☐ Accrual Other (specify):

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990).

I Website:

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received		1
	2	Program service revenue including government fees and contracts		2
	3	Membership dues and assessments		3
	4	Investment income		4
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c
	6	Gaming and fundraising events:		
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a	
	b	Gross income from fundraising events (not including $ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	
	c	Less: direct expenses from gaming and fundraising events	6c	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less: cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c
	8	Other revenue (describe in Schedule O)		8
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10
	11	Benefits paid to or for members		11
	12	Salaries, other compensation, and employee benefits		12
	13	Professional fees and other payments to independent contractors		13
	14	Occupancy, rent, utilities, and maintenance		14
	15	Printing, publications, postage, and shipping		15
	16	Other expenses (describe in Schedule O)		16
	17	**Total expenses.** Add lines 10 through 16		17
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19
	20	Other changes in net assets or fund balances (explain in Schedule O)		20
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments		22
23	Land and buildings		23
24	Other assets (describe in Schedule O)		24
25	**Total assets**		25
26	**Total liabilities** (describe in Schedule O)		26
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)		27

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28	(Grants $) If this amount includes foreign grants, check here . . . . . ☐	28a	
29	(Grants $) If this amount includes foreign grants, check here . . . . . ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here . . . . . ☐	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here . . . . . ☐	31a	
32	**Total program service expenses** (add lines 28a through 31a)	32	

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) **(if not paid, enter -0-)**	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		

Part VI **Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over $100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☐ **Yes** ☐ **No**

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

Sign Here	Signature of officer	Date
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

May the IRS discuss this return with the preparer shown above? See instructions ☐ **Yes** ☐ **No**

Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990PF* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

For calendar year 2024 or tax year beginning , 2024, and ending , 20

Name of foundation

A **Employer identification number**

Number and street (or P.O. box number if mail is not delivered to street address) | Room/suite

B Telephone number (see instructions)

City or town, state or province, country, and ZIP or foreign postal code

C If exemption application is pending, check here . ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D **1.** Foreign organizations, check here . . . . ☐

2. Foreign organizations meeting the 85% test, check here and attach computation . . . ☐

H Check type of organization Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here . . . . . ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) $

J Accounting method: ☐ Cash ☐ Accrual ☐ Other (specify)
(Part I, column (d), must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . .

Part I **Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)				
	2	Check ☐ if the foundation is not required to attach Sch. B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities				
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10				
	b	Gross sales price for all assets on line 6a				
	7	Capital gain net income (from Part IV, line 2) . .				
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less: Cost of goods sold . . .				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11				
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule) . . .				
	17	Interest				
	18	Taxes (attach schedule) (see instructions) . . .				
	19	Depreciation (attach schedule) and depletion . .				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)				
	24	**Total operating and administrative expenses.** Add lines 13 through 23				
	25	Contributions, gifts, grants paid				
	26	**Total expenses and disbursements.** Add lines 24 and 25				
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**				
	b	**Net investment income** (if negative, enter -0-) .				
	c	**Adjusted net income** (if negative, enter -0-) . .				

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments			
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	4	Pledges receivable			
		Less: allowance for doubtful accounts			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule)			
		Less: allowance for doubtful accounts			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U.S. and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment: basis			
		Less: accumulated depreciation (attach schedule)			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment: basis			
		Less: accumulated depreciation (attach schedule)			
	15	Other assets (describe)			
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)			
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe)			
	23	**Total liabilities** (add lines 17 through 22)			
Net Assets or Fund Balances		**Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30** ☐			
	24	Net assets without donor restrictions			
	25	Net assets with donor restrictions			
		Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30 ☐			
	26	Capital stock, trust principal, or current funds			
	27	Paid-in or capital surplus, or land, bldg., and equipment fund			
	28	Retained earnings, accumulated income, endowment, or other funds			
	29	**Total net assets or fund balances** (see instructions)			
	30	**Total liabilities and net assets/fund balances** (see instructions)			

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	
2	Enter amount from Part I, line 27a	2	
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	
5	Decreases not included in line 2 (itemize)	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a				
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.

	(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) **or** Losses (from col. (h))
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	[redacted]
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	3	

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ **(attach copy of letter if necessary—see instructions)**	1	[redacted]
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2	[redacted]
3	Add lines 1 and 2	3	[redacted]
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	[redacted]
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	[redacted]
6	Credits/Payments:		
a	2024 estimated tax payments and 2023 overpayment credited to 2024 — 6a		
b	Exempt foreign organizations—tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments. Add lines 6a through 6d	7	
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed**	9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid**	10	
11	Enter the amount of line 10 to be: **Credited to 2025 estimated tax** **Refunded**	11	

Part VI-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	1b		
	If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. $ _____ **(2)** On foundation managers. $ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. $ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2		
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by *General Instruction T*.	5		
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	7		
8a	Enter the states to which the foundation reports or with which it is registered. See instructions. _____			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G*? If "No," attach explanation	8b		
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2024 or the tax year beginning in 2024? See the instructions for Part XIII. If "Yes," complete Part XIII	9		
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions	11		
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12		
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address _____	13		
14	The books are in care of _____ Telephone no. _____ Located at _____ ZIP+4 _____			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041**—check here ☐ and enter the amount of tax-exempt interest received or accrued during the year	15		
16	At any time during calendar year 2024, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country	16		

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year, did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)		■
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)		■
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)		■
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)		■
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)		■
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)		■
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b		■
c	Organizations relying on a current notice regarding disaster assistance, check here ■			
d	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2024?	1d		■
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024? If "Yes," list the years	2a		■
	20 ____ , 20 ____ , 20 ____ , 20 ____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.)	2b		■
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here.			
	20 ____ , 20 ____ , 20 ____ , 20 ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a		■
b	If "Yes," did it have excess business holdings in 2024 as a result of (**1**) any purchase by the foundation or disqualified persons after May 26, 1969; (**2**) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (**3**) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2024.)	3b		■
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		■
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2024?	4b		■

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

			Yes	No
5a	During the year, did the foundation pay or incur any amount to:			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	5a(1)		
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)		
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)		
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	5b		
c	Organizations relying on a current notice regarding disaster assistance, check here			
d	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	5d		
	If "Yes," attach the statement required by Regulations section 53.4945-5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?	8		

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
Total number of other employees paid over $50,000				

Part VII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
Total number of others receiving over $50,000 for professional services		

Part VIII-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part VIII-B **Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments. See instructions. **3**	
Total. Add lines 1 through 3	

Part IX **Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a	Average monthly fair market value of securities		1a	
b	Average of monthly cash balances		1b	
c	Fair market value of all other assets (see instructions)		1c	
d	**Total** (add lines 1a, b, and c)		1d	
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e		
2	Acquisition indebtedness applicable to line 1 assets		2	
3	Subtract line 2 from line 1d		3	
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)		4	
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3		5	
6	**Minimum investment return.** Enter 5% (0.05) of line 5		6	

Part X **Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here ☐ and do not complete this part.)

1	Minimum investment return from Part IX, line 6		1	
2a	Tax on investment income for 2024 from Part V, line 5	2a		
b	Income tax for 2024. (This does not include the tax from Part V.)	2b		
c	Add lines 2a and 2b		2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	
4	Recoveries of amounts treated as qualifying distributions		4	
5	Add lines 3 and 4		5	
6	Deduction from distributable amount (see instructions)		6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1		7	

Part XI **Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:			
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26		1a	
b	Program-related investments—total from Part VIII-B		1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes		2	
3	Amounts set aside for specific charitable projects that satisfy the:			
a	Suitability test (prior IRS approval required)		3a	
b	Cash distribution test (attach the required schedule)		3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part XII, line 4		4	

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
1 Distributable amount for 2024 from Part X, line 7				
2 Undistributed income, if any, as of the end of 2024:				
a Enter amount for 2023 only				
b Total for prior years: 20 ___, 20 ___, 20 ___				
3 Excess distributions carryover, if any, to 2024:				
a From 2019				
b From 2020				
c From 2021				
d From 2022				
e From 2023				
f **Total** of lines 3a through e				
4 Qualifying distributions for 2024 from Part XI, line 4: $ _____				
a Applied to 2023, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2024 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2024 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see instructions				
e Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)				
8 Excess distributions carryover from 2019 not applied on line 5 or line 7 (see instructions)				
9 **Excess distributions carryover to 2025.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2020				
b Excess from 2021				
c Excess from 2022				
d Excess from 2023				
e Excess from 2024				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2024, enter the date of the ruling . . . . . [redacted]

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2024	(b) 2023	(c) 2022	(d) 2021	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed					
b 85% (0.85) of line 2a					
c Qualifying distributions from Part XI, line 4, for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed					
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XIV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XIV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
Total **3a**				
b *Approved for future payment*				
Total **3b**				

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See instructions.)
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)					
13 **Total.** Add line 12, columns (b), (d), and (e)				13	

(See worksheet in line 13 instructions to verify calculations.)

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No.	Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

Part XVI Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		
	(2) Other assets	1a(2)		
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		
	(3) Rental of facilities, equipment, or other assets	1b(3)		
	(4) Reimbursement arrangements	1b(4)		
	(5) Loans or loan guarantees	1b(5)		
	(6) Performance of services or membership or fundraising solicitations	1b(6)		
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ **Yes** ☐ **No**

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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

Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐**Yes** ☐**No**

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

Form **990-T**

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

For calendar year 2024 or other tax year beginning [redacted], 2024, and ending [redacted], 20[redacted]

Go to *www.irs.gov/Form990T* for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A [redacted] Check box if address changed.

B Exempt under section
[redacted]501( ) ( )
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

Name of organization (☐ Check box if name changed and see instructions.) [redacted]

Number, street, and room or suite no. If a P.O. box, see instructions. [redacted]

City or town, state or province, country, and ZIP or foreign postal code [redacted]

C Book value of all assets at end of year . . . . . [redacted]

D **Employer identification number** [redacted]

E **Group exemption number** (see instructions) [redacted]

F [redacted] Check box if an amended return.

G Check organization type [redacted]501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university
☐ 6417(d)(1)(A) Applicable entity

H Check if filing only to claim [redacted]Credit from Form 8941 [redacted]Refund shown on Form 2439 ☐ Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . . [redacted]

J Enter the number of attached Schedules A (Form 990-T) . . . . . [redacted]

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? [redacted]☐ **Ye** ☐ **No**
If "Yes," enter the name and identifying number of the parent corporation [redacted]

L The books are in care of [redacted] Telephone number [redacted]

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	[redacted]
2	Reserved	2	
3	Add lines 1 and 2	3	[redacted]
4	Charitable contributions (see instructions for limitation rules)	4	[redacted]
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	[redacted]
6	Deduction for net operating loss. See instructions	6	[redacted]
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	[redacted]
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	[redacted]
9	**Trusts.** Section 199A deduction. See instructions	9	[redacted]
10	**Total deductions.** Add lines 8 and 9	10	[redacted]
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	[redacted]

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11, by 21% (0.21)	1	[redacted]
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11, from: [redacted]Tax rate schedule or ☐ Schedule D (Form 1041)	2	[redacted]
3	**Proxy tax.** See instructions	3	[redacted]
4a	Amount from Form 4255, Part I , line 3, column (q)	4a	
b	Other tax amounts. See instructions	4b	
5	Alternative minimum tax	5	[redacted]
6	**Tax on noncompliant facility income.** See instructions	6	[redacted]
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	[redacted]

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a	[redacted]		
b	Other credits (see instructions)	1b	[redacted]		
c	General business credit. Attach Form 3800 (see instructions)	1c	[redacted]		
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d	[redacted]		
e	**Total credits.** Add lines 1a through 1d			1e	[redacted]
2	Subtract line 1e from Part II, line 7			2	[redacted]
3a	Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a	[redacted]		
b	Amount due from Form 8611	3b	[redacted]		
c	Amount due from Form 8697	3c	[redacted]		
d	Amount due from Form 8866	3d	[redacted]		
e	Other amounts due (see instructions)	3e	[redacted]		
f	Total amounts due. Add lines 3a through 3e			3f	[redacted]
4	**Total tax.** Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously defe[redacted]under section 1294. Enter tax amount here			4	[redacted]

Part III Tax and Payments *(continued)*

5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			5	
6a	Payments: Preceding year's overpayment credited to the current year	6a			
b	Current year's estimated tax payments. Check if section 643(g) election applies	6b			
c	Tax deposited with Form 8868	6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e	Backup withholding (see instructions)	6e			
f	Credit for small employer health insurance premiums (attach Form 8941)	6f			
g	Elective payment election amount from Form 3800	6g			
h	Payment from Form 2439	6h			
i	Credit from Form 4136	6i			
j	Other (see instructions)	6j			
7	**Total payments.** Add lines 6a through 6j			7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			8	
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed			9	
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid			10	
11	Enter the amount of line 10 you want: **Credited to 2025 estimated tax** **Refunded**			11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		
3	Enter the amount of tax-exempt interest received or accrued during the tax year $		
4	Enter available pre-2018 NOL carryovers here $. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.		

Business Activity Code	Available post-2017 NOL carryover
	$
	$
	$
	$

6a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here

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

Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

Form **990-T** (2024)

SCHEDULE A (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

Go to *www.irs.gov/Form990T* for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2024

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization [redacted]

B **Employer identification number** [redacted]

C Unrelated business activity code (see instructions) . [redacted] . . .

D Sequence: [redacted] of [redacted]

E Describe the unrelated trade or business [redacted]

Part I **Unrelated Trade or Business Income**		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances **c** Balance	**1c**			
2 Cost of goods sold (Part III, line 8)	**2**			
3 Gross profit. Subtract line 2 from line 1c	**3**			
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	**4a**			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	**4b**			
c Capital loss deduction for trusts	**4c**			
5 Income (loss) from a partnership or an S corporation (attach statement)	**5**			
6 Rent income (Part IV)	**6**			
7 Unrelated debt-financed income (Part V)	**7**			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	**8**			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	**9**			
10 Exploited exempt activity income (Part VIII)	**10**			
11 Advertising income (Part IX)	**11**			
12 Other income (see instructions; attach statement)	**12**			
13 **Total.** Combine lines 3 through 12	**13**			

Part II **Deductions Not Taken Elsewhere.** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.			
1 Compensation of officers, directors, and trustees (Part X)		**1**	
2 Salaries and wages		**2**	
3 Repairs and maintenance		**3**	
4 Bad debts		**4**	
5 Interest (attach statement). See instructions		**5**	
6 Taxes and licenses		**6**	
7 Depreciation (attach Form 4562). See instructions	**7**		
8 Less depreciation claimed in Part III and elsewhere on return	**8a**	**8b**	
9 Depletion		**9**	
10 Contributions to deferred compensation plans		**10**	
11 Employee benefit programs		**11**	
12 Excess exempt expenses (Part VIII)		**12**	
13 Excess readership costs (Part IX)		**13**	
14 Other deductions (attach statement)		**14**	
15 **Total deductions.** Add lines 1 through 14		**15**	
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		**16**	
17 Deduction for net operating loss. See instructions		**17**	
18 **Unrelated business taxable income.** Subtract line 17 from line 16		**18**	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 74036O **Schedule A (Form 990-T) 2024**

Part III Cost of Goods Sold

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes No

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐
B ☐
C ☐
D ☐

		A	B	C	D
2	Rent received or accrued				
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)		
4	Deductions directly connected with the income in lines 2a and 2b (attach statement)		
5	**Total deductions.** Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)		

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐
B ☐
C ☐
D ☐

		A	B	C	D
2	Gross income from or allocable to debt-financed property				
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				

8	**Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)		
9	Allocable deductions. Multiply line 3c by line 6		
10	**Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)		
11	**Total dividends — received deductions** included in line 10		

Part VI **Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

	1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations: 3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)						
(2)						
(3)						
(4)						

	Nonexempt Controlled Organizations: 7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)					
(2)					
(3)					
(4)					
Totals				Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).

Part VII **Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

	1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)					
(2)					
(3)					
(4)					
Totals		Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).

Part VIII **Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐ [redacted]
B ☐
C ☐
D ☐

Enter amounts for each periodical listed above in the corresponding column.

		A	B	C	D
2	Gross advertising income	[redacted]			
a	Add columns A through D. Enter here and on Part I, line 11, column (A)				[redacted]
3	Direct advertising costs by periodical	[redacted]			
a	Add columns A through D. Enter here and on Part I, line 11, column (B)				[redacted]
4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8	[redacted]			
5	Readership costs	[redacted]			
6	Circulation income	[redacted]			
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-	[redacted]			
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7	[redacted]			
a	Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13				[redacted]

Part X Compensation of Officers, Directors, and Trustees (see instructions)

	1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)	[redacted]	[redacted]	[redacted] %	[redacted]
(2)			%	
(3)			%	
(4)			%	
Total. Enter here and on Part II, line 1				[redacted]

Part XI Supplemental Information (see instructions)

Form **4720**

Department of the Treasury
Internal Revenue Service

Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code

(Sections 170(f)(10), 664(c)(2), 4911, 4912, 4941, 4942, 4943, 4944, 4945, 4955, 4958, 4959, 4960, 4965, 4966, 4967, and 4968)

Go to *www.irs.gov/Form4720* for instructions and the latest information.

OMB No. 1545-0047

2024

For calendar year 2024 or other tax year beginning , 2024, and ending , 20

Name of organization, entity, or person subject to tax

EIN or SSN

Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address)

☐ Amended return

Check box for type of annual return:

City or town, state or province, country, and ZIP or foreign postal code

☐ Form 990 ☐ Form 990-EZ
☐ Form 990-PF ☐ Other
☐ Form 5227

		Yes	No
A	Is the organization a foreign private foundation within the meaning of section 4948(b)?		
	Show conversion rate to U.S. dollars. See instructions		
B	**Entity (other than the organization) or person subject to tax:** Are you required to file Form 4720 with respect to more than one organization in the current tax year? See instructions		
	If "Yes," attach a list showing the name and EIN for each organization with respect to which you will file Form 4720 for the current tax year.		

Part I Taxes on Organization (Sections 170(f)(10), 664(c)(2), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), 4955(a)(1), 4959, 4960(a), 4965(a)(1), 4966(a)(1), and 4968(a))

1	Tax on undistributed income—Schedule B, line 4	1	
2	Tax on excess business holdings—Schedule C, line 7	2	
3	Tax on investments that jeopardize charitable purpose—Schedule D, Part I, column (f)	3	
4	Tax on taxable expenditures—Schedule E, Part I, column (h)	4	
5	Tax on political expenditures—Schedule F, Part I, column (f)	5	
6	Tax on excess lobbying expenditures—Schedule G, line 4	6	
7	Tax on disqualifying lobbying expenditures—Schedule H, Part I, column (e)	7	
8	Tax on premiums paid on personal benefit contracts	8	
9	Tax on being a party to prohibited tax shelter transactions—Schedule J, Part I, column (h)	9	
10	Tax on taxable distributions—Schedule K, Part I, column (f)	10	
11	Tax on a charitable remainder trust's unrelated business taxable income. Attach statement	11	
12	Tax on failure to meet the requirements of section 501(r)(3)—Schedule M, Part II, line 2	12	
13	Tax on excess executive compensation—Schedule N	13	
14	Tax on net investment income of private colleges and universities—Schedule O	14	
15	**Total** (add lines 1–14)	15	

Part II Taxes on a Manager, Self-Dealer, Disqualified Person, Donor, Donor Advisor, or Related Person (Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2), 4958(a), 4965(a)(2), 4966(a)(2), and 4967(a))

Name and address of related organization; city or town, state or province, country, ZIP or foreign postal code | Employer identification number

1	Tax on self-dealing—Schedule A, Part II, column (d); and Part III, column (d)	1	
2	Tax on investments that jeopardize charitable purposes—Schedule D, Part II, column (d)	2	
3	Tax on taxable expenditures—Schedule E, Part II, column (d)	3	
4	Tax on political expenditures—Schedule F, Part II, column (d)	4	
5	Tax on disqualifying lobbying expenditures—Schedule H, Part II, column (d)	5	
6	Tax on excess benefit transactions—Schedule I, Part II, column (d); and Part III, column (d)	6	
7	Tax on being a party to prohibited tax shelter transactions—Schedule J, Part II, column (d)	7	
8	Tax on taxable distributions—Schedule K, Part II, column (d)	8	
9	Tax on prohibited benefits—Schedule L, Part II, column (d); and Part III, column (d)	9	
10	**Total**—Add lines 1 through 9	10	

Part III Tax Payments

1	Total tax (Part I, line 15 or Part II, line 10)	1	
2	Total payments including amount paid with Form 8868 (see instructions)	2	
3	**Tax due.** If line 1 is larger than line 2, enter amount owed (see instructions)	3	
4	**Overpayment.** If line 1 is smaller than line 2, enter the difference. This is your refund	4	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 13021D Form **4720** (2024)

SCHEDULE A—Initial Taxes on Self-Dealing (Section 4941)

Part I Acts of Self-Dealing and Tax Computation

(a) Act number	(b) Date of act	(c) Correction made? Yes	(c) Correction made? No	(d) Description of act
1				
2				
3				
4				
5				

(e) Question number from Form 990-PF, Part VI-B, or Form 5227, Part VIII, applicable to the act	(f) Amount involved in act	(g) Initial tax on self-dealer (10% of col. (f))	(h) Tax on foundation managers (if applicable) (lesser of $20,000 or 5% of col. (f))

Part II Summary of Tax Liability of Self-Dealers and Proration of Payments

(a) Names of self-dealers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Self-dealer's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (h), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE B—Initial Tax on Undistributed Income (Section 4942)

1	Undistributed income for years before 2023 (from Form 990-PF for 2024, Part XII, line 6d) .	1	
2	Undistributed income for 2023 (from Form 990-PF for 2024, Part XII, line 6e)	2	
3	Total undistributed income at end of current tax year beginning in 2024 and subject to tax under section 4942 (add lines 1 and 2)	3	
4	**Tax**—Enter 30% of line 3 here and on Part I, line 1	4	

SCHEDULE C—Initial Tax on Excess Business Holdings (Section 4943)

Business Holdings and Computation of Tax

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions for each line item before making any entries.

Name and address of business enterprise

Employer identification number . . . . . .

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.) . . . .

			(a) Voting stock (profits interest or beneficial interest)	(b) Value	(c) Nonvoting stock (capital interest)
1	Foundation holdings in business enterprise . .	1	%	%	
2	Permitted holdings in business enterprise . .	2	%	%	
3	Value of excess holdings in business enterprise	3			
4	Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach statement) .	4			
5	Taxable excess holdings in business enterprise-line 3 minus line 4	5			
6	**Tax—**Enter 10% of line 5	6			
7	**Total tax—**Add amounts on line 6, columns (a), (b), and (c); enter total here and on Part I, line 2	7			

		Yes	No
8	Did the organization dispose of excess holdings subject to tax reported on line 6? . . . . . Attach a statement explaining (i) corrective action taken, or (ii) why corrective action has not been taken.		

SCHEDULE D—Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)

Part I Investments and Tax Computation

(a) Investment number	(b) Date of investment	(c) Correction made? Yes	(c) Correction made? No	(d) Description of investment	(e) Amount of investment	(f) Initial tax on foundation (10% of col. (e))	(g) Initial tax on foundation managers (if applicable)—(lesser of $10,000 or 10% of col. (e))
1							
2							
3							
4							
5							
Total—Column (f). Enter here and on Part I, line 3							
Total—Column (g). Enter total (or prorated amount) here and in Part II, column (c), below							

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Investment no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE E—Initial Taxes on Taxable Expenditures (Section 4945)

Part I Expenditures and Computation of Tax

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Correction made? Yes	(d) Correction made? No	(e) Name and address of recipient
1					
2					
3					
4					
5					

(f) Description of expenditure and purposes for which made	(g) Question number from Form 990-PF, Part VI-B, or Form 5227, Part VIII, applicable to the expenditure	(h) Initial tax imposed on foundation (20% of col. (b))	(i) Initial tax imposed on foundation managers (if applicable)—(lesser of $10,000 or 5% of col. (b))

Total—Column (h). Enter here and on Part I, line 4 . . . . . .

Total—Column (i). Enter total (or prorated amount) here and in Part II, column (c), below . . . . . .

Part II Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (i), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE F—Initial Taxes on Political Expenditures (Section 4955)

Part I Expenditures and Computation of Tax

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Correction made? Yes	(d) Correction made? No	(e) Description of political expenditure	(f) Initial tax imposed on organization or foundation (10% of col. (b))	(g) Initial tax imposed on managers (if applicable) (lesser of $5,000 or 2½% of col. (b))
1							
2							
3							
4							
5							

Total—Column (f). Enter here and on Part I, line 5 . . . . . .

Total—Column (g). Enter total (or prorated amount) here and in Part II, column (c), below . . . . . .

Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments

(a) Names of organization managers or foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE G—Tax on Excess Lobbying Expenditures (Section 4911)

1	Excess of grass roots expenditures over grass roots nontaxable amount (from Schedule C (Form 990), Part II-A, column (b), line 1h). (See the instructions before making an entry.)	1	
2	Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule C (Form 990), Part II-A, column (b), line 1i). (See the instructions before making an entry.)	2	
3	Excess lobbying expenditures—enter the larger of line 1 or line 2	3	
4	**Tax**—Enter 25% of line 3 here and on Part I, line 6	4	

SCHEDULE H—Taxes on Disqualifying Lobbying Expenditures (Section 4912)

Part I Expenditures and Computation of Tax

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of lobbying expenditures	(e) Tax imposed on organization (5% of col. (b))	(f) Tax imposed on organization managers (if applicable)—(5% of col. (b))
1					
2					
3					
4					
5					
Total—Column (e). Enter here and on Part I, line 7					
Total—Column (f). Enter total (or prorated amount) here and in Part II, column (c), below					

Part II Summary of Tax Liability of Organization Managers and Proration of Payments

(a) Names of organization managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958)

Part I Excess Benefit Transactions and Tax Computation

(a) Transaction number	(b) Date of transaction	(c) Correction made? Yes	(c) Correction made? No	(d) Description of transaction
1				
2				
3				
4				
5				

(e) Amount of excess benefit	(f) Initial tax on disqualified persons (25% of col. (e))	(g) Tax on organization managers (if applicable) (lesser of $20,000 or 10% of col. (e))

SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958) *Continued*

Part II Summary of Tax Liability of Disqualified Persons and Proration of Payments

(a) Names of disqualified persons liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Disqualified person's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of 501(c)(3), (c)(4) & (c)(29) Organization Managers and Proration of Payments

(a) Names of 501(c)(3), (c)(4) & (c)(29) organization managers liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE J—Taxes on Being a Party to Prohibited Tax Shelter Transactions (Section 4965)

Part I Prohibited Tax Shelter Transactions (PTST) and Tax Imposed on the Tax-Exempt Entity (see instructions)

(a) Transaction number	(b) Transaction date	(c) Type of transaction 1 —Listed 2 —Subsequently listed 3 —Confidential 4 —Contractual protection	(d) Description of transaction
1			
2			
3			
4			
5			

(e) Did the tax-exempt entity know or have reason to know this transaction was a PTST when it became a party to the transaction? Yes	(e) No	(f) Net income attributable to the PTST	(g) 75% of proceeds attributable to the PTST	(h) Tax imposed on the tax-exempt entity (see instructions)

Total—Column (h). Enter here and on Part I, line 9 . . . . . .

Part II **Tax Imposed on Entity Managers** (Section 4965) *Continued*

(a) Name of entity manager	(b) Transaction number from Part I, col. (a)	(c) Tax—enter $20,000 for each transaction listed in col. (b) for each manager in col. (a)	(d) Manager's total tax liability (add amounts in col. (c))

SCHEDULE K—Taxes on Taxable Distributions of Sponsoring Organizations Maintaining Donor Advised Funds (Section 4966). See the instructions.

Part I **Taxable Distributions and Tax Computation**

(a) Item number	(b) Name of sponsoring organization and donor advised fund	(c) Description of distribution
1		
2		
3		
4		

(d) Date of distribution	(e) Amount of distribution	(f) Tax imposed on organization (20% of col. (e))	(g) Tax on fund managers (lesser of 5% of col. (e) or $10,000)
Total—Column (f). Enter here and on Part I, line 10			
Total—Column (g). Enter total (or prorated amount) here and in Part II, column (c), below			

Part II **Summary of Tax Liability of Fund Managers and Proration of Payments**

(a) Name of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (g) or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE L—Taxes on Prohibited Benefits Distributed From Donor Advised Funds (Section 4967).
See the instructions.

Part I Prohibited Benefits and Tax Computation

(a) Item number	(b) Date of prohibited benefit	(c) Description of benefit
1		
2		
3		
4		
5		

(d) Amount of prohibited benefit	(e) Tax on donors, donor advisors, or related persons (125% of col. (d)) (see instructions)	(f) Tax on fund managers (if applicable) (lesser of 10% of col. (d) or $10,000) (see instructions)

Part II Summary of Tax Liability of Donors, Donor Advisors, Related Persons, and Proration of Payments

(a) Names of donors, donor advisors, or related persons liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (e) or prorated amount	(d) Donor's, donor advisor's, or related person's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of Fund Managers and Proration of Payments

(a) Names of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f) or prorated amount	(d) Fund manager's total tax liability (add amounts in col. (c)) (see instructions)

Schedule M—Tax on Hospital Organization for Failure to Meet the Community Health Needs Assessment Requirements (Sections 4959 and 501(r)(3)). (See instructions.)

Part I Failures to Meet Section 501(r)(3)

(a) Item number	(b) Name of hospital facility	(c) Description of the failure	(d) Tax year hospital facility last conducted a CHNA	(e) Tax year hospital facility last adopted an implementation strategy
1				
2				
3				
4				
5				

Part II Computation of Tax

1	Number of hospital facilities operated by the hospital organization that failed to meet the Community Health Needs Assessment requirements of section 501(r)(3)	1	
2	**Tax—**Enter $50,000 multiplied by line 1 here and on Part I, line 12	2	

SCHEDULE N—Tax on Excess Executive Compensation (Section 4960). (See instructions.)

(a) Item number	(b) Name of covered employee	(c) Excess remuneration	(d) Excess parachute payment	(e) Total. Add column (c) and (d)
1				
2				
3				
4				
5				
6	Attachment, if necessary. See instructions			
Total (add column (e) items 1–6)				
Tax. Enter 21% of the amount above here and on Part I, line 13				

SCHEDULE O—Excise Tax on Net Investment Income of Private Colleges and Universities (Section 4968)

		(a) Name	(b) EIN	(c) Gross investment income (See instructions.)	(d) Capital gain net income	(e) Administrative expenses allocable to income included in cols. (c) and (d)	(f) Net investment income (See instructions.)
1	Filing Organization						
2	Related Organization						
3	Related Organization						
4	Related Organization						
5	Total from attachment, if necessary						
6	**Total**						
7	Excise Tax on Net Investment Income. Enter 1.4% of the amount in 6(f) here and on Part I, line 14 . . .						

Sign Here

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

Signature of officer or trustee	Title	Date

Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person	Date

May the IRS discuss this return with the preparer shown below? (see instructions) . . . . . ☐ Yes ☐ No

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name	Firm's EIN
Firm's address	**Phone no.**

Form **8038**
(Rev. February 2022)
Department of the Treasury
Internal Revenue Service

Information Return for Tax-Exempt Private Activity Bond Issues

(Under Internal Revenue Code section 149(e))
▶ See separate instructions.
▶ Go to *www.irs.gov/Form8038* for instructions and the latest information.

OMB No. 1545-0047

Part I Reporting Authority

Check box if **Amended Return** ▶

1 Issuer's name	**2** **Issuer's employer identification number**
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)	**3b** Telephone number of other person shown on 3a
4 Number and street (or P.O. box if mail is not delivered to street address) Room/suite	**5** Report number *(For IRS Use Only)* 1
6 City, town, or post office, state, and ZIP code	**7** Date of issue (MM/DD/YYYY)
8 Name of issue	**9** CUSIP number
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information	**10b** Telephone number of officer or other employee shown on 10a

Part II Type of Issue (Enter the issue price.)

			Issue Price
11	Exempt facility bond:		
a	Airport (sections 142(a)(1) and 142(c))	**11a**	
b	Docks and wharves (sections 142(a)(2) and 142(c))	**11b**	
c	Water furnishing facilities (sections 142(a)(4) and 142(e))	**11c**	
d	Sewage facilities (section 142(a)(5))	**11d**	
e	Solid waste disposal facilities (section 142(a)(6))	**11e**	
f	Qualified residential rental projects (sections 142(a)(7) and 142(d)) (see instructions)	**11f**	
	Meeting 20–50 test (section 142(d)(1)(A))		
	Meeting 40–60 test (section 142(d)(1)(B))		
	Meeting 25–60 test (NYC only) (section 142(d)(6))		
	Has an election been made for deep rent skewing (section 142(d)(4)(B))? ☐ Yes ☐ No		
g	Facilities for the local furnishing of electric energy or gas (sections 142(a)(8) and 142(f))	**11g**	
h	Facilities allowed under a transitional rule of the Tax Reform Act of 1986 (see instructions)	**11h**	
	Facility type		
	1986 Act section		
i	Qualified enterprise zone facility bonds (section 1394) (see instructions)	**11i**	
j	Qualified empowerment zone facility bonds (section 1394(f)) (see instructions)	**11j**	
k	Qualified broadband projects (sections 142(a)(16) and 142(n))	**11k**	
l	Qualified public educational facility bonds (sections 142(a)(13) and 142(k))	**11l**	
m	Mass commuting facilities (sections 142(a)(3) and 142(c))	**11m**	
n	Qualified highway or surface freight transfer facilities (sections 142(a)(15) and 142(m))	**11n**	
o	Qualified carbon dioxide capture facilities (sections 142(a)(17) and 142(o))	**11o**	
p	Local district heating or cooling facilities (sections 142(a)(9) and 142(g)	**11p**	
q	Other (see instructions)	**11q**	
12a	Qualified mortgage bond (section 143(a))	**12a**	
b	Other (see instructions)	**12b**	
13	Qualified veterans' mortgage bond (section 143(b)) (see instructions) ▶	**13**	
	Check the box if you elect to rebate arbitrage profits to the United States ☐		
14	Qualified small issue bond (section 144(a)) (see instructions) ▶	**14**	
	Check the box for $10 million small issue exemption ☐		
15	Qualified student loan bond (section 144(b))	**15**	
16	Qualified redevelopment bond (section 144(c))	**16**	
17	Qualified hospital bond (section 145(c)) (attach schedule—see instructions)	**17**	
18	Qualified 501(c)(3) nonhospital bond (section 145(b)) (attach schedule—see instructions)	**18**	
	Check box if 95% or more of net proceeds will be used **only** for capital expenditures ▶ ☐		
19	Nongovernmental output property bond (treated as private activity bond) (section 141(d))	**19**	
20a	Other (see instructions)		
b	Reissuance (see instructions)	**20b**	
c	Other. Describe (see instructions) ▶	**20c**	

Part III Description of Bonds (Complete for the entire issue for which this form is being filed.)

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21		$	$	years	%

Part IV Uses of Proceeds of Issue (including underwriters' discount)

			Amount
22	Proceeds used for accrued interest	22	
23	Issue price of entire issue (enter amount from line 21, column (b))	23	
24	Proceeds used for bond issuance costs (including underwriters' discount)	24	
25	Proceeds used for credit enhancement	25	
26	Proceeds allocated to reasonably required reserve or replacement fund	26	
27	Proceeds used to refund prior tax-exempt bonds. Complete Part VI	27	
28	Proceeds used to refund prior taxable bonds. Complete Parts V and VI	28	
29	Add lines 24 through 28	29	
30	Nonrefunding proceeds (subtract line 29 from line 23, enter amount here, and complete Part V)	30	

Part V Description of Property Financed

Caution: Do not complete for qualified student loan bonds, qualified mortgage bonds, or qualified veterans' mortgage bonds.

31	**Type of Property Financed:**		Amount
a	Land	31a	
b	Buildings and structures	31b	
c	Equipment with recovery period of more than 5 years	31c	
d	Equipment with recovery period of 5 years or less	31d	
e	Other. Describe (see instructions)	31e	

32 North American Industry Classification System (NAICS) of the projects financed.

	NAICS Code	Amount of nonrefunding proceeds		NAICS Code	Amount of nonrefunding proceeds
a		$	c		$
b		$	d		$

Part VI Description of Refunded Bonds (Complete this part only for refunding bonds.)

33	Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded ▶	years
34	Enter the remaining weighted average maturity of the taxable bonds to be refunded ▶	years
35	Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY) ▶	/ /
36	Enter the date(s) the refunded bonds were issued (MM/DD/YYYY) ▶	/ /

Part VII Miscellaneous

37 Name of governmental unit(s) approving issue (see the instructions) ▶

38 Check the box if you have designated any issue under section 265(b)(3)(B)(i)(III) ▶

39 Check the box if you have elected to pay a penalty in lieu of arbitrage rebate ▶

40a Check the box if you have identified a hedge and enter the following information ▶

b Name of hedge provider

c Type of hedge ▶

d Term of hedge ▶

41 Check the box if the hedge is superintegrated ▶

42a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) ▶

b Enter the final maturity date of the GIC (MM/DD/YYYY) ▶ /

c Enter the name of the GIC provider ▶

43 Check the box if the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated in accordance with the requirements under the Code and Regulations (see instructions) ▶

44 Check the box if the issuer has established written procedures to monitor the requirements of section 148 ▶

45a Enter the amount of reimbursement if some portion of the proceeds was used to reimburse expenditures ▶

b Enter the date the official intent was adopted (MM/DD/YYYY) ▶ / /

46 Check the box if the issue is comprised of qualified redevelopment, qualified small issue, or exempt facilities bonds, and provide name and EIN of the primary private user ▶

Name ▶ EIN

Part VIII Volume Caps			Amount
47	Amount of state volume cap allocated to the issuer. **Attach copy of state certification**	47	
48	Amount of issue subject to the unified state volume cap	48	
49	Amount of issue not subject to the unified state volume cap or other volume limitations:	49	
a	Of bonds for governmentally owned solid waste facilities, airports, docks, wharves, environmental enhancements of hydroelectric generating facilities, high-speed intercity rail facilities, qualified broadband projects, or qualified carbon dioxide capture facilities. See instructions	49a	
b	Under a carryforward election. Attach a copy of Form 8328 to this return	49b	
c	Under transitional rules of the Tax Reform Act of 1986. Enter Act section ▶	49c	
d	Under the exception for current refunding (section 146(i) and section 1313(a) of the Tax Reform Act of 1986)	49d	
50a	Amount of issue of qualified veterans' mortgage bonds	50a	
b	Enter the state limit on qualified veterans' mortgage bonds	50b	
51a	Amount of section 1394(f) volume cap allocated to issuer. **Attach copy of local government certification**	51a	
b	Name of empowerment zone ▶		
52	Amount of section 142(k)(5) volume cap allocated to issuer. **Attach copy of state certification**	52	

Signature and Consent

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.

Signature of issuer's authorized representative — Date — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	Preparer's PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **8038-CP**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Return for Credit Payments to Issuers of Qualified Bonds

▶ **Go to *www.irs.gov/Form8038CP* for instructions and the latest information.**

OMB No. 1545-0047

Part I Information on Entity That Is To Receive Payment

Check if **Amended Return** (see instructions) ▶ ☐

1 Name of entity that is to receive payment of the credit	2 **Employer identification number (EIN)**
3 Number and street (or P.O. box no. if mail is not delivered to street address)	Room/suite
4 City, town, or post office; state; and ZIP code	
5 Name and title of designated contact person whom the IRS may contact for more information	6 Telephone number of contact person shown on line 5

Part II Reporting Authority

7 Issuer's name (if same as line 1, enter "SAME" and skip lines 8, 9, 11, 15, and 16)	8 EIN
9 Number and street (or P.O. box no. if mail is not delivered to street address) / Room/suite	10 Report number (see instructions) ☐☐☐
11 City, town, or post office; state; and ZIP code	12 Date of issue (MM/DD/YYYY)
13 Name of issue	14 CUSIP number (see instructions)
15 Name and title of officer or other person whom the IRS may contact for more information	16 Telephone number of contact person shown on line 15

17a	Check applicable box (see instructions) ▶ ☐ Variable rate bond ☐ Fixed rate bond **b** Enter the issue price ▶	17b	
c	Enter code number for type of bonds (see instructions)		

Part III Payment of Credit (For specified tax credit bonds with multiple maturities, see instructions.)

18	Interest payment date to which this payment of credit relates (MM/DD/YYYY)		
19a	Interest payable to bondholders on the interest payment date. See instructions	19a	
b	For specified tax credit bonds only, enter the applicable credit rate determined under sec. 54A(b)(3) ☐☐☐☐ %		
c	For specified tax credit bonds only, complete Schedule A and enter amount from Schedule A, line 3	19c	
20	Amount of credit allowed for the interest payment date (complete only line 20a, 20b, 20c, 20d, 20e, or 20f)		
a	Build America bonds. Multiply line 19a by 35% (0.35)	20a	
b	Recovery zone economic development bonds. Multiply line 19a by 45% (0.45)	20b	
c	New clean renewable energy bonds, enter the smaller of lines 19a or 19c	20c	
d	Qualified energy conservation bonds, enter the smaller of lines 19a or 19c	20d	
e	Qualified zone academy bonds, enter the smaller of lines 19a or 19c	20e	
f	Qualified school construction bonds, enter the smaller of lines 19a or 19c	20f	
21	Adjustment to previous credit payments (complete line 21a OR line 21b only):		
a	Net increase to previous payments	21a	
b	Net decrease to previous payments	21b	
c	Enter explanation code for lines 21a or 21b (see instructions) ☐☐☐		
22	Amount of credit payment requested. Combine either line 20a, 20b, 20c, 20d, 20e, or 20f with line 21a or line 21b	22	
23a	Has there been a change to the debt service schedule most recently filed with the IRS?		Yes ☐ No ☐
b	If "Yes," enter the explanation code and attach the revised debt service schedule (see instructions) ☐☐☐		
24a	Have you paid or will you pay all the interest from line 19a on or before the date from line 18? See instructions		Yes ☐ No ☐
b	If "No," enter the explanation code (see instructions) ☐☐☐		
25	Is this return submitted for the final interest payment date for the bonds?		Yes ☐ No

Direct Deposit

26 Enter direct deposit information below:
a Routing number ▶ **b** Type: ☐ Checking ☐ Savings
c Account number

Signature and Consent

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I authorize the IRS to send the requested refundable credit payment to the entity identified in Part I, and I consent to the disclosure of the issuer's return information, as necessary to process the refundable credit payment, to the designated contact person(s) listed above in Parts I and II, as applicable.

▶ Signature of issuer | Date | ▶ Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 52810E Form **8038-CP** (Rev. 1-2022)

Form **8038-G**

(Rev. October 2021)

Department of the Treasury
Internal Revenue Service

Information Return for Tax-Exempt Governmental Bonds

▶ **Under Internal Revenue Code section 149(e)**
▶ **See separate instructions.**
Caution: *If the issue price is under $100,000, use Form 8038-GC.*
▶ **Go to *www.irs.gov/F8038G* for instructions and the latest information.**

OMB No. 1545-0047

Part I Reporting Authority

Check box if **Amended Return** ▶

1 Issuer's name	**2** **Issuer's employer identification number (EIN)**
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)	**3b** Telephone number of other person shown on 3a
4 Number and street (or P.O. box if mail is not delivered to street address) / Room/suite	**5** Report number *(For IRS Use Only)* 3
6 City, town, or post office, state, and ZIP code	**7** Date of issue
8 Name of issue	**9** CUSIP number
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information	**10b** Telephone number of officer or other employee shown on 10a

Part II Type of Issue (Enter the issue price.) See the instructions and attach schedule.

11	Education	**11**	
12	Health and hospital	**12**	
13	Transportation	**13**	
14	Public safety	**14**	
15	Environment (including sewage bonds)	**15**	
16	Housing	**16**	
17	Utilities	**17**	
18	Other. Describe ▶	**18**	
19a	If bonds are TANs or RANs, check only box 19a ▶		
b	If bonds are BANs, check only box 19b ▶		
20	If bonds are in the form of a lease or installment sale, check box ▶		

Part III Description of Bonds. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21		$	$	years	%

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

22	Proceeds used for accrued interest		**22**	
23	Issue price of entire issue (enter amount from line 21, column (b))		**23**	
24	Proceeds used for bond issuance costs (including underwriters' discount)	**24**		
25	Proceeds used for credit enhancement	**25**		
26	Proceeds allocated to reasonably required reserve or replacement fund	**26**		
27	Proceeds used to refund prior tax-exempt bonds. Complete Part V	**27**		
28	Proceeds used to refund prior taxable bonds. Complete Part V	**28**		
29	Total (add lines 24 through 28)		**29**	
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)		**30**	

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31	Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded ▶	years
32	Enter the remaining weighted average maturity of the taxable bonds to be refunded ▶	years
33	Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY) ▶	
34	Enter the date(s) the refunded bonds were issued ▶ (MM/DD/YYYY)	

Part VI Miscellaneous

35	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35	
36a	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions	36a	
b	Enter the final maturity date of the GIC ▶ (MM/DD/YYYY)		
c	Enter the name of the GIC provider ▶		
37	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units	37	

38a If this issue is a loan made from the proceeds of another tax-exempt issue, check box ▶ and enter the following information:

b Enter the date of the master pool bond ▶ (MM/DD/YYYY)

c Enter the EIN of the issuer of the master pool bond ▶

d Enter the name of the issuer of the master pool bond ▶

39 If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box . . . . ▶

40 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box . . . . . ▶

41a If the issuer has identified a hedge, check here ▶ and enter the following information:

b Name of hedge provider ▶

c Type of hedge ▶

d Term of hedge ▶

42 If the issuer has superintegrated the hedge, check box . . . . . ▶

43 If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box . . . . . ▶

44 If the issuer has established written procedures to monitor the requirements of section 148, check box . . . . . ▶ ☐

45a If some portion of the proceeds was used to reimburse expenditures, check here ▶ and enter the amount of reimbursement . . . . . ▶

b Enter the date the official intent was adopted ▶ (MM/DD/YYYY)

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

▶ Signature of issuer's authorized representative Date ▶ Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **8038-TC**
(Rev. September 2017)
Department of the Treasury
Internal Revenue Service

Information Return for Tax Credit Bonds and Specified Tax Credit Bonds

▶ **Under Internal Revenue Code section 149(e)** ▶ **See separate instructions.**
▶ **Go to *www.irs.gov/Form8038tc* for instructions and the latest information.**

OMB No. 1545-0720

DRAFT AS OF April 13, 2017 DO NOT FILE

Part I Reporting Authority

Check if **Amended Return** ▶

1 Issuer's name

2 **Issuer's employer identification number (EIN)**

3 Name of person (other than the issuer) with whom the IRS may communicate about this return (see instructions)

4 Report number *(For IRS Use Only)*

5 Number and street (or P.O. box if mail is not delivered to street address)

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

7 Date of issue (MM/DD/YYYY) / /

8 Name of issue

9 CUSIP number

10 Name and title of officer of issuer whom the IRS may call for more information (see instructions)

11 Telephone number of officer or other person

Part II Type of Issue

1 Tax Credit Bond Code (see instructions, enter three digit code for the type of issue) . . . . . ▶

2 Description:

3 Has the issuer made an irrevocable election to apply section 6431(f)? Yes ☐ No

4 Enter the first interest payment date (MM/DD/YYYY) ▶ / / /

5 Interest payment date frequency (check box; see instructions and attach debt service schedule):

a annual,
b semi-annual,
c quarterly,
d monthly, or
e other

f If line 5e above is checked, please describe the payment frequency:

Part III Description of Obligations

1	Issue price	1	
2	Stated redemption price at maturity	2	
3	Final maturity date (enter date MM/DD/YYYY) ▶ / /		
4	Applicable credit rate	4	. %
5	Maximum term	5	. years
6	Permitted Sinking Fund Yield	6	. %
7	Enter the interest rate on the bonds	7	. %

8 If the issue is a variable rate issue, check box 8a ▶ Enter the frequency rates are reset 8b ▶ .

Part IV Proceeds of Issue (Including underwriters' discount)

			Amount
1	Sale Proceeds	1	
2	Proceeds used for bond issuance cost (including underwriters' discount)	2	
3	Estimated investment proceeds	3	
4	Expected available project proceeds (Subtract line 2 from line 1 and add line 3) (see instructions)	4	
5	*(For IRS Use Only)*	5	
6	Other (describe) ▶	6	
7	Total proceeds (Add lines 4 through 6)	7	

Part V Description of Use of Proceeds for Qualified Purpose Expenditures

			Amount
1a	Loans to qualified borrower(s)	1a	
b	If a written loan commitment was obtained prior to issue date, check box ▶		
c	Name of borrower ▶		
d	EIN of borrower ▶ (Attach list if more than one)		
2	Land	2	
3	Buildings and structures	3	
4	Furniture or equipment with recovery period of more than 5 years	4	
5	Furniture or equipment with recovery period of 5 years or less	5	
6	Grants	6	
7	Demonstration projects	7	
8	Public education campaigns	8	
9	Repairs or other rehabilitation expenditures	9	

Description of Use of Proceeds for Qualified Purpose Expenditures *(Continued)*

10	Developing course materials and/or staff training expenditures	10	
11	Pay principal, interest, or premiums on qualified bonds	11	
12	Refinance a qualified indebtedness	12	
13	Other (describe) ▶	13	
14	Total qualified purpose expenditures (Sum of lines 1a through 13)	14	
15	Percentage of total proceeds to be used for qualified purpose expenditures (Divide line 14 in Part V by line 7 in Part IV, multiply result by 100)	15	%
16	If some portion of proceeds was used to reimburse issuer for amounts paid for a qualified purpose, enter the amount of reimbursement	16	
17	If some portion of proceeds was to reimburse issuer for amounts paid for a qualified purpose, enter the date the official intent was adopted (MM/DD/YYYY) ▶ / /	17	

DRAFT AS OF APRIL 13, 2017 DO NOT FILE

Part VI **Allocation of National, State, Tribal, or Local Bond Limitation Amount**

(Enter source and amount of allocation and attach copy of certificate)

			Amount
1a	Volume cap allocation amount	1a	
	Year of Allocation Amount of Carryforward		
b	National, check box ▶ Local, check box ▶		
c	State, check box ▶		
d	Tribal, check box ▶		
2	If box 1c is checked, enter State abbreviation ▶		

Part VII **Miscellaneous**

1	Arbitrage questions:	
a	If there is a reserve or sinking fund that is expected to repay the issue at maturity, check box ▶	
b	If 1a is checked and the reserve or sinking fund is funded in equal periodic installments, check box ▶	
c	If either the funding of the reserve or sinking fund is expected to result in an amount greater than the amount necessary to repay the issue; or, if the yield on such fund is greater than the permitted sinking fund yield from line 6, Part III, check box ▶	
d	If the issuer established written procedures to monitor the requirements of section 148 with respect to these bonds, check box ▶	
2	If all federal, state, and local requirements governing conflicts of interest are satisfied with respect to this issue, check box ▶	
3	If the entitlements to credits with respect to this bond issue are expected to be stripped, check box ▶	
4	If the issuer established written procedures to ensure that all nonqualified bonds at the end of the applicable period are redeemed within 90 days, check box ▶	
5	Other: ▶	☐

Signature and Consent

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.

▶ Signature of issuer's authorized representative Date ▶ Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Part VIII **Consent to Disclosure of Certain Information From This Return**

1	Does the issuer give the IRS consent to publish, through a website or in a publication, its name and address, employer identification number, name and description of bond issue, date of issuance, CUSIP number, issue price, final maturity date, stated redemption price at maturity, applicable credit rate, and maximum term, to assist in the proper reporting of interest, tax credits, or other benefits under IRC section 6049 and regulations thereunder ▶	☐ Yes ☐ No

Under penalties of perjury, I declare that I am an officer of the above named issuer and that I am authorized to give consent on behalf of the above named issuer for the IRS to publish the items of information described in line 1 of Part VIII of this form to assist in the reporting obligations under IRC section 6049.

Sign Here ▶ Signature Date ▶ Type or print name and title

Issuer's name: Issuer's employer identification number (EIN):

Schedule A — Schedule for New Clean Renewable Energy Bonds (New CREBs)

► Under Internal Revenue Code sections 54A and 54C

► See separate instructions

Tax Credit Bond Code: 102

DRAFT AS OF April 13, 2017 DO NOT FILE

Part I Issuer Questions

			Yes	No
1	Is the issuer a public power provider?	1		
2	Is the issuer a cooperative electric company?	2		
3	Is the issuer a governmental body?	3		
4	Is the issuer a clean renewable energy bond lender?	4		
5	Is the issuer a not-for-profit electric utility which has received a loan/loan guarantee under the Rural Electrification Act?	5		
6	Have proceeds been used to acquire existing facilities? See instructions	6		
7	Have proceeds been used to refinance existing facilities? See instructions	7		
8	Is the issue date of the issue on or before the date that is 3 years after the volume cap allocation date? See instructions	8		
9	Has the issuer designated these bonds as new CREBs for purposes of section 54C?	9		

Part II

			Amount
1	*(For IRS Use Only)*	1	

Part III List of Qualified Renewable Energy Facilities

List the type of qualified renewable energy facilities (see instructions) to be financed by the bonds, the location, the owner of such facility, the owner's EIN, and the amount of available project proceeds to be used for that facility. (If more than one, attach statement)

Type of Facility:

Location of Facility:

Owner's Name:

Owner's EIN:

Amount of Available Project Proceeds $:

Schedule B — Schedule for Qualified Energy Conservation Bonds (QECBs)

► Under Internal Revenue Code sections 54A and 54D

► See separate instructions

Tax Credit Bond Code: 103

Part I Issuer and Project Questions

			Yes	No
1	Has the issuer designated these bonds as QECBs for purposes of section 54D?	1		
2	Has the allocation been reallocated from a large local government to a State?	2		
3	Is the issuer a large local government?	3		
4	Is the issuer an Indian tribal government?	4		
5	Are all proceeds to be used within the jurisdiction of the issuer?	5		
6	If the issuer issued the bonds based on a volume cap allocation received by another authorized entity that allocated volume cap to the issue, check "Yes." If not, check "No." Provide the name of such authorized entity. Attach statement if more than one entity's volume cap is used. See instructions.	6		

Part II

			Amount
1	*(For IRS Use Only)*	1	

Part III List of Conservation Purposes, Location of the Facilities, Amount of Proceeds Used for the Purpose, Private Activity User, and Private User's EIN

1 List the type of qualified conservation purpose described under section 54D(f) financed with the proceeds of the bonds, the location of the facility financed with the proceeds of the bond, and the amount of available project proceeds to be used for the qualified conservation purpose. If the bonds are private activity bonds, provide the name and EIN of all private users. (If the issuer is issuing bonds for more than one purpose or facility, attach statement)

Type of qualified conservation purpose:

Location of facility financed with bond proceeds:

Amount of proceeds to be used for this purpose $:

Are the bonds private activity bonds? ► Yes ☐ No

If "Yes," provide the name and EIN of each private user

Issuer's name: Issuer's employer identification number (EIN):

Schedule C — Schedule for Qualified Zone Academy Bonds (QZABs)

► Under Internal Revenue Code sections 54A and 54E

► See separate instructions

Tax Credit Bond Code: 104

DRAFT AS OF April 13, 2017 DO NOT FILE

Part I Academy and Issuer Information

			Yes	No
1	Was the school located in an empowerment zone at the time the bonds were issued?	1		
2	Was the school located in an enterprise community at the time the bonds were issued?	2		
3	Is it expected that at least 35% of students attending the school or program will be eligible for free or reduced-cost lunches under the school lunch program established by the National School Lunch Act?	3		
4	Was the comprehensive educational plan of the school or program approved by the eligible local education agency?	4		
5	Is a carryover of unused limitation being used for this issue? If "Yes," enter the year in which the limitation arose. See instructions ►	5		
6	Are the bonds issued by a state or local government within the jurisdiction of which the academy is located?	6		
7	Does the issuer have written commitments from private business entities to make qualified private business contributions having a present value of not less than 10% of the proceeds of this issue?	7		
8	Was the bond issuance approved in writing by the eligible local education agency?	8		
9	Have these bonds been designated by the issuer as QZABs for purposes of section 54E?	9		
10	Enter the name of the eligible local education agency:	10		

Part II Description of the Private Business Contribution

(Enter the value of the amount of contribution in each type)

			Amount
1	Equipment	1	
2	Technical assistance	2	
3	Services of donor's employees as volunteers	3	
4	Opportunities for students outside of the academy	4	
5	Other:	5	

Part III Private Business Contributor Information (Attach a statement if more than five donors)

1a	Enter the name of the first donor:
b	Enter the EIN of the first donor:
2a	Enter the name of the second donor:
b	Enter the EIN of the second donor:
3a	Enter the name of the third donor:
b	Enter the EIN of the third donor:
4a	Enter the name of the fourth donor:
b	Enter the EIN of the fourth donor:
5a	Enter the name of the fifth donor:
b	Enter the EIN of the fifth donor:

Issuer's name: Issuer's employer identification number (EIN):

Schedule D — Schedule for Qualified School Construction Bonds (QSCBs)

► Under Internal Revenue Code sections 54A and 54F

► See separate instructions

Tax Credit Bond Code: 105

DRAFT AS OF April 13, 2017 DO NOT FILE

Part I Use of Proceeds

			Yes	No
1	Are the proceeds to be used for an Indian school? See instructions	1		
2	Are all proceeds to be used within the jurisdiction of the issuer?	2		
3	Have these bonds been designated as QSCBs by the issuer for purposes of section 54F?	3		
4	Are the proceeds of the issue to be spent on costs of acquisition of furniture or equipment? If the answer is "No," skip line 5	4		
5	Is such furniture or equipment to be used in portions of the public school facility being constructed, rehabilitated, or repaired with the proceeds of the issue?	5		
6	Are the proceeds of the issue to be spent on the costs of land acquisition? If the answer is "No," skip line 7	6		
7	Are proceeds of the issue also to be spent on the costs of construction of a public school facility on such land?	7		

Part II

			Amount
1	*(For IRS Use Only)*	1	

Part III Issuer Information (Does not apply to issuers that are Indian tribal governments)

1 If the issuer of the bonds is not the local educational agency in the jurisdiction of which the public school facility is located, please provide the name of such local educational agency. Attach statement if more than one. See instructions.

2 If the issuer issued the bonds based on a volume cap allocation received by another authorized entity (that allocated volume cap to the issue), provide the name of such authorized entity. Attach statement if more than one entity's volume cap is used. See instructions.

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[redacted] MERGE EIN [redacted] FDIC CODE [redacted] BEGINNING ACCOUNTING YEAR [redacted] PRIOR YEAR EIN

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2024 or tax year beginning [redacted], 2024, **ending** [redacted], 20[redacted]

Go to *www.irs.gov/Form1120* for instructions and the latest information.

OMB No. 1545-0123

2024

A Check if:
- **1a** Consolidated return (attach Form 851) ☐
- **b** Life/nonlife consolidated return ☐
- **2** Personal holding co. (attach Sch. PH) ☐
- **3** Personal service corp. (see instructions) ☐
- **4** Schedule M-3 attached [redacted]

TYPE OR PRINT

Name [redacted]

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state or province, country, and ZIP or foreign postal code [redacted]

B Employer identification number [redacted]

C Date incorporated [redacted] **Month Inc**

D Total assets (see instructions) $ [redacted]

E Check [redacted] **(1)** ☐ Initial return **(2)** ☐ Final return **(3)** [redacted] Name change **(4)** ☐ Address change

Income	**1a**	Gross receipts or sales **Accounting Period Indicator** [redacted]		
	b	Returns and allowances		
	c	Balance. Subtract line 1b from line 1a	1c	
	2	Cost of goods sold (attach Form 1125-A)	2	
	3	Gross profit. Subtract line 2 from line 1c	3	
	4	Dividends and inclusions (Schedule C, line 23)	4	
	5	Interest	5	
	6	Gross rents	6	
	7	Gross royalties [redacted] **INCLUDED IN LINE 10:**	7	
	8	Capital gain net income (attach Schedule D (Form 1120)) [redacted] **PARTNERSHIP INCOME**	8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	
	10	Other income (see instructions—attach statement) [redacted] **INCOME ADJUSTMENT**	10	
	11	**Total income.** Add lines 3 through 10 [redacted] **STORED GENERATED TOTAL RECEIPTS**	11	
Deductions (See instructions for limitations on deductions.)	**12**	Compensation of officers (see instructions—attach Form 1125-E)	12	
	13	Salaries and wages (less employment credits)	13	
	14	Repairs and maintenance	14	
	15	Bad debts	15	
	16	Rents	16	
	17	Taxes and licenses	17	
	18	Interest (see instructions)	18	
	19	Charitable contributions	19	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	
	21	Depletion [redacted] **INCLUDED IN LINE 26:** [redacted] **TOTAL AMORTIZATION** [redacted] **ESOP DIVIDENDS** [redacted] **PARTNERSHIP LOSS**	21	
	22	Advertising [redacted] **INTANGIBLE DRILLING COST:** [redacted] **PRODUCTIVE WELLS**	22	
	23	Pension, profit-sharing, etc., plans [redacted] **NON-PRODUCTIVE WELLS** [redacted] **UNIDENTIFIED OR AMORTIZED**	23	
	24	Employee benefit programs	24	
	25	Energy efficient commercial buildings deduction (attach Form 7205)	25	
	26	Other deductions (attach statement)	26	
	27	**Total deductions.** Add lines 12 through 26 [redacted] **DEDUCTION ADJUSTMENT**	27	
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	
	29a	Net operating loss deduction (see instructions) **29a** [redacted]		
	b	Special deductions (Schedule C, line 24) **29b** [redacted]		
	c	Add lines 29a and 29b	29c	
Tax, Refundable Credits, and Payments	**30**	**Taxable income.** Subtract line 29c from line 28. See instructions	30	
	31	Total tax (Schedule J, line 12)	31	
	32	Reserved for future use	32	
	33	Total payments and credits (Schedule J, line 23)	33	
	34	Estimated tax penalty. See instructions. Check if Form 2220 is attached [redacted] **TAX PAYMENT**	34	
	35	**Amount owed.** If line 33 is smaller than the total of lines 31 and 34, enter amount owed **ADJUSTMENT**	35	
	36	**Overpayment.** If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	36	
	37	Enter amount from line 36 you want: **Credited to 2025 estimated tax** [redacted] **Refunded**	37	

Sign Here

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

Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11450Q Form **1120** (2024)

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	**Subtotal.** Add lines 1 through 8. See instructions for limitations		See instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	**Total dividends and inclusions.** Add column (a), lines 9 through 20. Enter here and on page 1, line 4		SPECIAL DEDUCTION ADJUSTMENT	
24	**Total special deductions.** Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

DIVIDEND ADJUSTMENT

DIVIDEND AFFILIATED ADJ.

Recapture Taxes from line 9Z:
ALTERNATIVE MINIMUM TAX | QUALIFIED ELECTRIC VEHICLE CREDIT | INDIAN EMPLOYMENT CREDIT

Schedule J Tax Computation and Payment (see instructions)

1a	Income tax (see instructions)	1a			
b	Tax from Form 1120-L (see instructions)	1b			
c	Section 1291 tax from Form 8621	1c			
d	Tax adjustment from Form 8978	1d			
e	Additional tax under section 197(f)	1e			
f	Base erosion minimum tax from Form 8991	1f			
g	Amount from Form 4255, Part I, line 3, column (q)	1g			
z	Other chapter 1 tax	1z			
2	Total income tax. Add lines 1a through 1z			2	
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)			3	
4	Add lines 2 and 3			4	
5a	Foreign tax credit (attach Form 1118)	5a			
b	Credit from Form 8834 (see instructions)	5b			
c	General business credit (see instructions—attach Form 3800)	5c			
d	Credit for prior year minimum tax (attach Form 8827)	5d			
e	Bond credits from Form 8912	5e			
f	Adjustment from Form 8978	5f			
6	**Total credits.** Add lines 5a through 5f			6	
7	Subtract line 6 from line 4			7	
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	
9a	Amount from Form 4255, Part I, line 3, column (r)	9a			
b	Recapture of low-income housing credit (attach Form 8611)	9b			
c	Completed long-term contract look-back interest due (attach Form 8697)	9c			
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d			
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e			
f	Interest/tax due under section 453A(c)	9f			
g	Interest/tax due under section 453(l)	9g			
z	Other (see instructions—attach statement)	9z			
10	**Total.** Add lines 9a through 9z			10	
11a	Total tax before deferred taxes. Add lines 7, 8, and 10	11a			
b	Deferred tax on the corporation's share of undistributed earnings of a qualified electing fund	11b			
c	Deferred LIFO recapture tax (section 1363(d))	11c			
12	Total tax. Subtract the sum of lines 11b and 11c from 11a. Enter here and on page 1, line 31			12	
13	Preceding year's overpayment credited to the current year			13	
14	Current year's estimated tax payments			14	
15	Current year's refund applied for on Form 4466			15	( )
16	Reserved for future use			16	
17	Tax deposited with Form 7004			17	
18	Withholding (see instructions)			18	
19	**Total payments.** Combine lines 13 through 18			19	
20	Refundable credits from:				
a	Form 2439	20a			
b	Form 4136	20b			
c	Credit for tax withheld under chapter 3 or 4 from Form 1042-S, Form 8805, or Form 8288 (attach the applicable form)	20c			
z	Other (attach statement—see instructions)	20z			
21	**Total credits.** Add lines 20a through 20z			21	
22	Elective payment election amount from Form 3800			22	
23	**Total payments and credits.** Add lines 19, 21, and 22. Enter here and on page 1, line 33			23	

INCOME TAX ADJUSTMENT
FOREIGN TAX CREDIT ADJ
ADJUSTMENT TO TOTAL TAX

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: [redacted] ☐ Cash b ☐ Accrual c ☐ Other (specify)		
2	See the instructions and enter the:		
a	Business activity code no. [redacted] **SOI INDUSTRY CODE**		
b	Business activity		
c	Product or service		
3	Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group?		
	If "Yes," enter name and EIN of the parent corporation [redacted] **PARENT EIN** **PARENT NAME**		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	[redacted]	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)	[redacted]	
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv) below.	[redacted]	

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
[redacted]	[redacted]	[redacted]	[redacted]

		Yes	No
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv) below.	[redacted]	

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
[redacted]	[redacted]	[redacted]	[redacted]

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316	[redacted]	
	If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7	At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock?	[redacted]	
	For rules of attribution, see section 318. If "Yes," enter: (**a**) Percentage owned [redacted] and (**b**) Owner's country [redacted]		
	(**c**) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached [redacted]		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount [redacted] If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during this tax year $ [redacted]		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) [redacted]		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) [redacted] If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a) $ [redacted]		

Schedule K Other Information *(continued from page 4)*

		Yes	No
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year **and** its total assets at the end of the tax year less than $250,000?		X
	If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during this tax year $ [redacted]		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		X
	If "Yes," complete and attach Schedule UTP.		
15a	Did the corporation make any payments that would require it to file Form(s) 1099?	X	
b	If "Yes," did or will the corporation file required Form(s) 1099?	X	
16	During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		X
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18	Did this corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		X
19	During this corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?	X	
20	Is the corporation operating on a cooperative basis?		X
21	During this tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		X
	If "Yes," enter the total amount of the disallowed deductions $ [redacted]		
22	Does this corporation have gross receipts of at least $500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3).)		X
	If "Yes," complete and attach Form 8991.		
23	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during this tax year? See instructions		X
24	Does the corporation satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions		X
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than $30 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense.		
25	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter amount from Form 8996, line 15 $		
26	Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions	X	
	Percentage: By Vote [redacted] By Value [redacted]		
27	At any time during this tax year, did the corporation (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		X
28	Is the corporation a member of a controlled group?		X
	If "Yes," attach Schedule O (Form 1120). See instructions.		
29	Corporate Alternative Minimum Tax:		
a	Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year?		X
	If "Yes," go to question 29b. If "No," skip to question 29c.		
b	Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year?		X
	If "Yes," complete and attach Form 4626. If "No," continue to question 29c.		
c	Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions		X
	If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		
30	Is the corporation required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions):		
a	Under the rules for stock repurchased by a covered corporation (or stock acquired by its specified affiliate)?	X	
b	Under the applicable foreign corporation rules?	X	
c	Under the covered surrogate foreign corporation rules?	X	
	If "Yes" to either 30a, 30b, or 30c, complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.		
31	Is this a consolidated return with gross receipts or sales of $1 billion or more and a subchapter K basis adjustment, as described in the instructions, of $10 million or more?		X
	If "Yes," attach a statement. See instructions.		

BALANCE SHEET CODE

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories . FOR SOI INDUSTRY CODE 523110-523900				
4	U.S. government obligations . . . BEGINNING FINANCIAL INVENTORIES				
5	Tax-exempt securities (see instructions) ENDING FINANCIAL INVENTORIES				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Other assets (attach statement) . ASSET ADJUSTMENT END OF YEAR				
15	Total assets				
	Liabilities and Shareholders' Equity				
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated				
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock . LIABILITY ADJUSTMENT END OF YEAR		( )		( )
28	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $
2	Federal income tax per books		
3	Excess of capital losses over capital gains		
4	Income subject to tax not recorded on books this year (itemize):	8	Deductions on this return not charged against book income this year (itemize):
5	Expenses recorded on books this year not deducted on this return (itemize):	a	Depreciation $
a	Depreciation $	b	Charitable contributions $
b	Charitable contributions $		STOCK OPTIONS
c	Travel and entertainment $		RESTRICTED STOCK
6	Add lines 1 through 5	9	Add lines 7 and 8
		10	Income (page 1, line 28)—line 6 less line 9

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1	Balance at beginning of year	5	Distributions: a Cash
2	Net income (loss) per books		b Stock
3	Other increases (itemize):		c Property
		6	Other decreases (itemize):
		7	Add lines 5 and 6
4	Add lines 1, 2, and 3	8	Balance at end of year (line 4 less line 7)

PARENT CASH DISTRIBUTION

SCHEDULE D (Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

Go to *www.irs.gov/Form1120* for instructions and the latest information.

OMB No. 1545-0123

2024

Name

Employer identification number

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

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

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price)	**(e)** Cost (or other basis)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	**(h) Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . .				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4	Short-term capital gain from installment sales from Form 6252, line 26 or 37	**4**	
5	Short-term capital gain or (loss) from like-kind exchanges from Form 8824	**5**	
6	Unused capital loss carryover (attach computation)	**6**	( )
7	Net short-term capital gain or (loss). Combine lines 1a through 6 in column h	**7**	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price)	**(e)** Cost (or other basis)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	**(h) Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . .				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11	Enter gain from Form 4797, line 7 or 9	**11**	
12	Long-term capital gain from installment sales from Form 6252, line 26 or 37	**12**	
13	Long-term capital gain or (loss) from like-kind exchanges from Form 8824	**13**	
14	Capital gain distributions (see instructions)	**14**	
15	Net long-term capital gain or (loss). Combine lines 8a through 14 in column h	**15**	

Part III Summary of Parts I and II

16	Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	**16**	
17	Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	**17**	
18	Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns .	**18**	

Note: If losses exceed gains, see *Capital Losses* in the instructions. **CAPITAL GAIN ADJ**

SCHEDULE G (Form 1120)
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Information on Certain Persons Owning the Corporation's Voting Stock

▶ **Attach to Form 1120.**
▶ **See instructions on page 2.**

OMB No. 1545-0123

Name

Employer identification number (EIN)

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

SCHEDULE M-3 (Form 1120)
(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More

▶ **Attach to Form 1120 or 1120-C.**
▶ **Go to *www.irs.gov/Form1120* for instructions and the latest information.**

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return) | **Employer identification number**

Check applicable box(es): (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120 only)
SCH M3 RETURN CODE
(3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2a Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY

b Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

3a Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☐ **No.** If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock . . . . . .

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . . . .

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	**4a**	
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Tax-basis (5) ☐ Other (specify)		
5a	Net income from nonincludible foreign entities (attach statement)	**5a**	( )
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	**5b**	
6a	Net income from nonincludible U.S. entities (attach statement)	**6a**	( )
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	**6b**	
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	**7a**	
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	**7b**	
c	Net income (loss) of other includible entities (attach statement)	**7c**	
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	**8**	
9	Adjustment to reconcile income statement period to tax year (attach statement)	**9**	
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	**10a**	
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	**10b**	
c	Other adjustments to reconcile to amount on line 11 (attach statement)	**10c**	
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4 through 10	**11**	

Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

		Total Assets	Total Liabilities
a	Included on Part I, line 4 ▶		
b	Removed on Part I, line 5 ▶		
c	Removed on Part I, line 6 ▶		
d	Included on Part I, line 7 ▶		

Name of corporation (common parent, if consolidated return) | Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group
Check if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)				
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	( )			( )
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)				
26 **Total income (loss) items.** Combine lines 1 through 25				
27 **Total expense/deduction items** (from Part III, line 39)				
28 Other items with no differences				
29a Mixed groups, see instructions. All others, combine lines 26 through 28				
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 **Reconciliation totals.** Combine lines 29a through 29c				

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

M-3 BOOK ADJUSTMENT M-3 TEMPORARY ADJUSTMENT M-3 PERMANENT ADJUSTMENT M-3 RETURN ADJUSTMENT

Name of corporation (common parent, if consolidated return) | Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense				
2 U.S. deferred income tax expense				
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)				
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment				
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing				
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction (see instructions)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs				
29 Reserved				
30 Depletion				
31 Depreciation				
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Section 162(r)—FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach statement)				
39 **Total expense/deduction items.** Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive				

SCHEDULE N (Form 1120)

Department of the Treasury
Internal Revenue Service

Foreign Operations of U.S. Corporations

Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120-S.
Go to *www.irs.gov/Form1120* for the latest information.

OMB No. 1545-0123

2024

Name

Employer identification number (EIN)

Foreign Operations Information

		Yes	No
1a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 **or** did the corporation own (directly or indirectly) any foreign branch (see instructions)?		
	If "Yes," you are generally required to attach **Form 8858**, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), for each FDE and for each FB (see instructions).		
b	Enter the number of Forms 8858 attached to the corporation's tax return		
2	Enter the number of **Forms 8865**, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's tax return		
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)?		
	If "Yes," see instructions for required statement.		
4a	Reserved for future use		
b	Enter the number of **Forms 5471**, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to the corporation's tax return		
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		
	If "Yes," the corporation may have to file **Form 3520**, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
6a	At any time during the 2024 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country?		
b	See the instructions for exceptions and filing requirements for **FinCEN Form 114**, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country		
7a	Is the corporation claiming the extraterritorial income exclusion?		
	If "Yes," attach a separate **Form 8873**, Extraterritorial Income Exclusion, for **each** transaction or group of transactions.		
b	Enter the number of Forms 8873 attached to the tax return		
c	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of **all** Forms 8873 attached to the tax return $		
8	Was the corporation a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?		

SCHEDULE O (Form 1120)
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Consent Plan and Apportionment Schedule for a Controlled Group

► **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.**
► **Go to *www.irs.gov/Form1120* for instructions and the latest information.**

OMB No. 1545-0123

Name

Employer identification number

Part I Apportionment Plan Information

1 Type of controlled group:
- **a** ☐ Parent–subsidiary group
- **b** ☐ Brother–sister group
- **c** ☐ Combined group
- **d** ☐ Life insurance companies only

2 This corporation has been a member of this group:
- **a** ☐ For the entire year.
- **b** ☐ From _____, 20 _____, until _____, 20_____ .

3 This corporation consents and represents to:
- **a** ☐ Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20 _____, and for all succeeding tax years.
- **b** ☐ Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending _____, 20_____, and for all succeeding tax years.
- **c** ☐ Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
- **d** ☐ Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20_____, and for all succeeding tax years.

4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
- **a** ☐ Elected by the component members of the group.
- **b** ☐ Required for the component members of the group.

5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
- **a** ☐ No apportionment plan is in effect and none is being adopted.
- **b** ☐ An apportionment plan is already in effect. It was adopted for the tax year ending _____, 20_____, and for all succeeding tax years.

6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency? See instructions.
- **a** ☐ Yes.
  - *(i)* ☐ The statute of limitations for this year will expire on _____, 20_____.
  - *(ii)* ☐ On _____, 20_____, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until _____, 20_____.
- **b** ☐ No. The members may not adopt or amend an apportionment plan.

7 ☐ If the corporation has a short tax year that does not include December 31, check the box. See instructions.

Part II **Apportionment** (See instructions)

(a) Group member's name and employer identification number		(b) Tax year end (Yr-Mo)	Apportionment (c) Accumulated earnings credit	Apportionment (d) Penalty for failure to pay estimated tax	Apportionment (e) Other
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
Total					

[redacted] SUB

SCHEDULE UTP (Form 1120)
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Uncertain Tax Position Statement

File with Form 1120, 1120-F, 1120-L, or 1120-PC.
Go to *www.irs.gov/Form1120* for instructions and the latest information.

OMB No. 1545-0123

Name of entity as shown on page 1 of tax return

EIN of entity

This Part I, Schedule UTP (Form 1120), is page _____ of _____ Part I pages.

Part I **Uncertain Tax Positions for the Current Tax Year** *See instructions for how to complete columns (a) through (k).*

Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions . . ☐

(a) UTP No.	(b) Primary IRC Sections (for example, "61," "108," "263A") / Primary IRC Subsections (for example, "(f)(2)(A)(ii)")	(c) Rev. Rul. (RR), Rev. Proc. (RP), etc.	(d) Regulation Section (for example, "1.482-7") / Regulation Subsection (for example, "(d)(1)(iii)")	(e) Timing Codes (check if Permanent, Temporary, or both)	(f) Pass-Through Entity EIN	(g) Major Tax Position	(h) Ranking of Tax Position	(i) Form or Schedule	(j) Line No.	(k) Amount
C	[redacted]			P [redacted] T	- [redacted]	[redacted]	[redacted]			
C				P T	-	☐				
C				P T	-	☐				
C				P T	-	☐				
C				P T	-	☐				
C				P T	-	☐				
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C				P T	-	☐				
C				P T	-	☐				
C				P T	-	☐				

For Paperwork Reduction Act Notice, see the Instructions for Form 1120. Cat. No. 54658Q **Schedule UTP (Form 1120) (Rev. 12-2022)**

Corporation Study

Name of entity as shown on page 1 of tax return | EIN of entity

This Part II, Schedule UTP (Form 1120), is page _____ of _____ Part II pages.

Part II **Uncertain Tax Positions for Prior Tax Years** *See instructions for how to complete columns (a) through (l).*

Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions . . ☐

(a) UTP No.	(b) Primary IRC Sections (for example, "61," "108," "263A") / Primary IRC Subsections (for example, "(f)(2)(A)(ii)")	(c) Rev. Rul. (RR), Rev. Proc. (RP), etc.	(d) Regulation Section (for example, "1.482-7") / Regulation Subsection (for example, "(d)(1)(iii)")	(e) Timing Codes (check if Permanent, Temporary, or both)	(f) Pass-Through Entity EIN	(g) Major Tax Position	(h) Ranking of Tax Position	(i) Form or Schedule	(j) Line No.	(k) Amount	(l) Year of Tax Position
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					
P	( )( )( )( )( )( )( )( )( )( )( )( )		( )( )( )( )	P T	-	☐					

Name of entity as shown on page 1 of tax return	EIN of entity

This Part III, Schedule UTP (Form 1120), is page _____ of _____ Part III pages.

Part III Concise Descriptions of UTPs

Indicate the corresponding UTP number from Part I, column (a) (for example, C1), or Part II, column (a) (for example, P2). Use as many Part III pages as necessary. See instructions.

UTP No.	Concise Description of Uncertain Tax Position

MERGE-EIN | BEGINNING ACCOUNTING YEAR | PRIOR YEAR EIN

Form **1120-F**
Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2024, or tax year beginning _____, 2024, and ending _____, 20____

Go to *www.irs.gov/Form1120F* for instructions and the latest information.

OMB No. 1545-0123

2024

Type or Print	Name	Employer identification number / Accounting Period Indicator
	Number, street, and room or suite no. (see instructions)	Check box(es) if: ☐ Initial return; Name or address change; ☐ Final return; ☐ First post-merger return; ☐ Amended return; Schedule M-3 attached; Protective return
	City or town, state or province, country, and ZIP or foreign postal code	

A Country of incorporation _____

B Foreign country under whose laws the income reported on this return is also subject to tax _____

C Date incorporated _____ **Month Inc** _____

D **(1)** Location of corporation's primary books and records (city, province or state, and country) _____

(2) Principal location of worldwide business _____

(3) If the corporation maintains an office or place of business in the United States, check here . . . . . ☐

E If the corporation had an agent in the United States at any time during the tax year, enter:

(1) Type of agent _____

(2) Name _____

(3) Address _____

F See the instructions and enter the corporation's principal:

(1) Business activity code number _____ **SOI INDUSTRY CODE**

(2) Business activity _____

(3) Product or service _____

G Check method of accounting **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify)

Computation of Tax Due or Overpayment

1	Tax from Section I, line 11, page 4	1		
2	Tax from Section II, Schedule J, line 9, page 6	2		
3	Tax from Section III (add lines 6 and 10 on page 7)	3		
4	**Total tax.** Add lines 1 through 3			4
5a	Preceding year's overpayment credited to the current year	5a		
b	Current year's estimated tax payments	5b		
c	Current year's refund applied for on Form 4466	5c	( )	
d	Reserved for future use	5d		
e	Tax deposited with Form 7004	5e		
f	Credit for tax paid on undistributed capital gains (attach Form 2439)	5f		
g	Credit for federal tax paid on fuels (attach Form 4136). See instructions	5g		
h	Reserved for future use	5h		
i	U.S. income tax paid or withheld at source (add amount from Section I, line 12 (on page 4) and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i	**P. 4, L. 12 FORM 8288**	
j	Elective payment election amount from Form 3800	5j		
z	Total payments. Combine lines 5a through 5j			5z
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐ **TAX PAYMENT ADJUSTMENT**			6
7	**Amount owed.** If line 5z is smaller than the total of lines 4 and 6, enter amount owed			7
8a	**Overpayment.** If line 5z is larger than the total of lines 4 and 6, enter amount overpaid **NECI WITHOLDING ADJUSTMENT**			8a
b	**Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4** (from Schedule W, line 7, page 9) **Technical Field: Tax Partial Sec II**			8b
9	Enter portion of line 8a you want **Credited to 2025 estimated tax** **Refunded**			9

Sign Here

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

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11470I Form **1120-F** (2024)

Additional Information *(continued from page 1)*

		Yes	No
H	Did the corporation's method of accounting change from the preceding tax year?		
	If "Yes," attach a statement with an explanation.		
I	Did the corporation's method of determining income change from the preceding tax year?		
	If "Yes," attach a statement with an explanation.		
J	Did the corporation file a U.S. income tax return for the preceding tax year?		
K	**(1)** At any time during the tax year, was the corporation engaged in a trade or business in the United States?		
	(2) If the answer to question K(1) is "Yes," is the corporation's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?		
	(3) If the answer to question K(1) is "No," was the corporation engaged in the trading of securities or commodities described in section 864(b)(2)(A)(i) or section 864(b)(2)(B)(i)?		
	If the answer to question K(3) is "Yes," enter the name of the resident broker, commission agent, custodian, or other independent agent who effects transactions in stocks and securities in the United States on the corporations's behalf:		
	(4) If the answer to question K(1) is "No," was the corporation engaged in the trading of securities or commodities described in section 864(b)(2)(A)(ii) or section 864(b)(2)(B)(ii)?		
	If the answer to question K(4) is "Yes," enter the name of any resident broker, commission agent, custodian, or other agent who effects transactions in stocks and securities in the United States on the corporation's behalf:		
	If the answer to question K(4) is "Yes," enter the name of any partnership that effects transactions in the United States in securities or commodities (either directly or through an employee, broker, commission agent, custodian, or other agent) in which the corporation is a partner:		
L	Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country?		
	If "Yes," enter the name of the foreign country:		
M	Did the corporation have any transactions with related parties?		
	If "Yes," Form 5472 may have to be filed (see instructions).		
	Enter number of Forms 5472 attached		
N	Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)		
O	Is the corporation a personal service corporation? (See instructions for definition.)		
P	Enter tax-exempt interest received or accrued during the tax year (see instructions) $		
Q	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.)		
	If "Yes," attach a statement showing (**1**) name and EIN of such U.S. corporation; (**2**) percentage owned; and (**3**) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		
R	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions)		
S	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on Section II, line 30a, page 5.) $		
T	Is the corporation a subsidiary in a parent-subsidiary controlled group?		
	If "Yes," enter the parent corporation's:		
	(1) EIN **PARENT EIN**		
	(2) Name **PARENT NAME**		
U	**(1)** Is the corporation a dealer under section 475?		
	(2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		
V	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.)		
	If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item **T**.) Enter percentage owned		
W	**(1)** Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax?		
	If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. **Note:** *Failure to disclose a treaty-based return position may result in a $10,000 penalty (see section 6712).*		
	(2) Is the corporation claiming treaty benefits pursuant to, or otherwise filing its return pursuant to, a Competent Authority determination or an Advance Pricing Agreement?		
	If "Yes," attach a copy of the Competent Authority determination letter or Advance Pricing Agreement to your return.		

Additional Information *(continued from page 2)*

		Yes	No
X	During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3?		
	If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
Y	**(1)** Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner?		
	If "Yes," attach Schedule P. See instructions.		
	(2) During the tax year, did the corporation dispose of an interest in a partnership that directly or indirectly engaged in a trade or business in the United States?		
	If "Yes," attach Schedule P (Form 1120-F). See instructions.		
	(3) During the tax year, did the corporation own, directly or indirectly, at least a 10% interest, in any foreign partnership?		
Z	**(1)** Has the corporation engaged in any transactions the results of which are subject to the arm's-length standard under section 482 and its regulations?		
	(2) Has the corporation recognized any interbranch amounts?		
	If "Yes," attach statement (see instructions).		
AA	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?		
	If "Yes," complete and attach Schedule UTP.		
BB	During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		
CC	Is the corporation (including the home office or any branch) a qualified derivatives dealer (QDD)?		
	(1) If "Yes," attach Schedule Q (Form 1120-F) (see instructions).		
	(2) If "Yes," enter the QI-EIN		
DD	Does the corporation have gross receipts of at least $500 million in any of the 3 preceding tax years (see sections 59A(e)(2) and (3))?		
	If "Yes," complete and attach Form 8991.		
EE	During the tax year, did the corporation pay or accrue any interest or royalty for which a deduction is not allowed under section 267A (see instructions)?		
	If "Yes," enter the total amount of the disallowed deductions $		
FF	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year (see instructions)?		
GG	Does the corporation satisfy **one or more** of the following (see instructions)?		
	(1) The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
	(2) The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than $30 million and the corporation has business interest expense.		
	(3) The corporation is a tax shelter and the corporation has business interest expense.		
	If "Yes," to any, complete and attach Form 8990.		
HH	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		
	If "Yes," enter amount from Form 8996, line 15 $		
II	Is the corporation a member of a controlled group?		
	If "Yes," attach Schedule O (Form 1120). See instructions.		
JJ	Corporate Alternative Minimum Tax:		
	(1) Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year?		
	If "Yes," go to question JJ(2).		
	If "No," skip to question JJ(3).		
	(2) Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year?		
	If "Yes," complete and attach Form 4626.		
	If "No," continue to question JJ(3).		
	(3) Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year (see instructions)?		
	If "Yes," the corporation is not required to file Form 4626.		
	If "No," complete and attach Form 4626.		

SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W on page 2.** If multiple treaty rates apply to a type of income (for example, subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each. For any amounts reported in this Section I, you must attach Form(s) 1042-S to substantiate any withholding claimed on line 5i, page 1, related to these amounts.

Name of treaty country, if any

	(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1	Interest				
2a	Dividends (excluding payments received by QDDs in their equity derivatives dealer capacity)				
b	Dividend equivalents (excluding payments received by QDDs in their equity derivatives dealer capacity)				
3	Rents				
4	Royalties				
5	Annuities				
6	Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7	Gains from sale or exchange of patents, copyrights, etc.				
8	Fiduciary distributions (attach supporting statement)				
9	Gross transportation income (see instructions)		4		
10	Other items of income				
11	Total. Enter here and on line 1, page 1				
12	Total. Enter here and include on line 5i, page 1				

13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ **Yes** ☐ **No**

If "Yes," attach a statement that provides the information requested above with respect to each such item of income.

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

Important: *Fill in all applicable lines and schedules. If you need more space, see* ***Assembling the Return*** *in the instructions.*

Income

1a	Gross receipts or sales	b Less returns and allowances	c Bal 1c
2	Cost of goods sold (attach Form 1125-A)		2
3	Gross profit (subtract line 2 from line 1c)		3
4	Dividends (Schedule C, line 13)		4
5	Interest		5
6	Gross rents		6
7	Gross royalties		7
8	Capital gain net income (attach Schedule D (Form 1120))	INCLUDED IN LINE 10:	8
9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	PARTNERSHIP INCOME	9
10	Other income (see instructions—attach statement)	INCOME ADJUSTMENT	10
11	**Total income.** Add lines 3 through 10		11

Deductions (See instructions for limitations on deductions.)

12	Compensation of officers (see instructions—attach Form 1125-E)		12
13	Salaries and wages (less employment credits)		13
14	Repairs and maintenance		14
15	Bad debts (for bad debts over $500,000, attach a list of debtors and amounts)		15
16	Rents		16
17	Taxes and licenses		17
18	Interest expense from Schedule I, line 25 (see instructions)		18
19	Charitable contributions		19
20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20
21	Depletion	INCLUDED IN LINE 27: PARTNERSHIP LOSS ESOP DIVIDENDS	21
22	Advertising	INTANGIBLE DRILLING COSTS TOTAL AMORTIZATION	22
23	Pension, profit-sharing, etc	NON-PRODUCTIVE WELLS PRODUCTIVE WELLS	23
24	Employee benefit programs	UNIDENTIFIED OR AMORTIZED	24
25	Reserved for future use		25
26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)		26
27	Other deductions (attach statement)	DEDUCTION	27
28	**Total deductions.** Add lines 12 through 27	ADJUSTMENT	28
29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)		29
30	**Less:** a Net operating loss deduction (see instructions) 30a		
	b Special deductions (Schedule C, line 14) 30b		
	c Add lines 30a and 30b		30c
31	Taxable income or (loss). Subtract line 30c from line 29		31

Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends	(b) %	(c) Special deductions: (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations		50	
7	Dividends from 20%-or-more-owned foreign corporations		65	
8	**Subtotal.** Add lines 1 through 7. See instructions for limitation		see instructions	
9	Dividends from foreign corporations not included on line 3, 6, or 7			
10	IC-DISC and former DISC dividends not included on line 1, 2, or 3 (section 246(d))			
11	Other dividends			
12	Deduction for dividends paid on certain preferred stock of public utilities			
13	**Total dividends.** Add column (a), lines 8 through 11. Enter here and on line 4, page 5			
14	**Total special deductions.** Add column (c), lines 8 and 12. Enter here and on line 30b, page 5			

DIVIDEND ADJUSTMENT

SPECIAL DEDUCTION ADJUSTMENT

Schedule J Tax Computation (see instructions)

1	Income tax		1	
2a	Base erosion minimum tax amount (attach Form 8991)		2a	
b	Amount from Form 4255, Part I, line 3, column (q)		2b	
c	Other chapter 1 tax		2c	
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)		3	
4	Add lines 1, 2a, 2b, 2c, and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	General business credit (see instructions—attach Form 3800)	5b		
c	Credit for prior year minimum tax (attach Form 8827)	5c		
d	Bond credits from Form 8912	5d		
6	**Total credits.** Add lines 5a through 5d		6	
7	Subtract line 6 from line 4		7	
8	Other taxes.			
a	Amount from Form 4255, Part I, line 3, column (r)	8a		
b	Recapture of low-income housing credit (attach Form 8611)	8b		
c	Completed long-term contract look-back interest due (attach Form 8697)	8c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)	8d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	8e		
f	Other (attach statement)	8f		
z	**Total other taxes** (add lines 8a through 8f)		8z	
9	**Total tax.** Add lines 7 and 8z. Enter here and on line 2, page 1		9	

INCOME TAX ADJUSTMENT

FOREIGN TAX CREDIT ADJ.

ADJUSTMENT TO TOTAL TAX

Form **1120-F** (2024)

RECAPTURE TAXES FROM LINE 8 "OTHER" :

QUALIFIED ELECTRIC VEHICLE CR.

INDIAN EMPLOYMENT CREDIT

SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1	Enter the amount from Section II, line 29	1	
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.)	2	
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	
4a	Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	
b	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e	
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	
6	**Branch profits tax.** Multiply line 5 by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. **Also complete item W on page 2**	6	

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a	Enter the interest from Section II, line 18	7a	
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24g (that is, if line 24g is negative, enter as a positive number; if line 24g is positive, enter as a negative number)	7b	
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	
8	**Branch Interest** (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box ☐	8	
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-	9b	
c	Subtract line 9b from line 9a	9c	
10	**Tax on excess interest.** Multiply line 9c by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. **Also complete item W on page 2**	10	

Part III—Additional Information

		Yes	No
11	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a	A complete termination of all U.S. trades or businesses?		
b	The tax-free liquidation or reorganization of a foreign corporation?		
c	The tax-free incorporation of a U.S. trade or business?		
	If **11a** or **11b** applies and the transferee is a domestic corporation, attach Form 8848. If **11c** applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

Note: *Check if completing on* ☐ U.S. basis or ☐ Worldwide basis

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6a	Interbranch current assets*				
b	Other current non-U.S. assets*				
c	Other current U.S. assets*				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9a	Other loans and investments—non-U.S. assets*				
b	Other loans and investments—U.S. assets*				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Assets held in trust				
15	Other non-current interbranch assets*				
16a	Other non-current non-U.S. assets*				
b	Other non-current U.S. assets*				
17	Total assets				
	Liabilities				
18	Accounts payable				
19	Mortgages, notes, bonds payable in less than 1 year:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
20	Other current liabilities*				
21	Loans from shareholders				
22	Mortgages, notes, bonds payable in 1 year or more:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
23	Liabilities held in trust				
24a	Other interbranch liabilities*				
b	Other third-party liabilities*				
	Equity				
25	Capital stock: **a** Preferred stock				
	b Common stock				
26	Additional paid-in capital				
27	Retained earnings—Appropriated*				
28	Retained earnings—Unappropriated				
29	Adjustments to shareholders' equity*				
30	Less cost of treasury stock		( )		( )
31	Total liabilities and shareholders' equity				

* Attach statement—see instructions.

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4

1	**Total Chapter 3 and 4 payments.** Enter the amount from page 1, line 5i			1	
2	Enter the tax amount from page 1, line 1	2			
3	Enter the portion of the tax amount shown on page 1, line 2, pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines)	3			
4	**Total Chapter 3 and 4 tax.** Combine lines 2 and 3			4	
5	**Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4.** Subtract line 4 from line 1			5	
6	Enter the amount from page 1, line 8a			6	
7	**Overpayment resulting from tax deducted and withheld under Chapters 3 and 4.** Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b			7	

SCHEDULES M-1 and M-2 (Form 1120-F)

Department of the Treasury
Internal Revenue Service

Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books

Attach to Form 1120-F.
Go to *www.irs.gov/Form1120F* for the latest information.

OMB No. 1545-0123

2024

Name of corporation

Employer identification number

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3 (see instructions).

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books		a	Tax-exempt interest $	
3	Excess of capital losses over capital gains		b	Other (itemize):	
4	Income subject to tax not recorded on books this year (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation $	
a	Depreciation $		b	Charitable contributions $	
b	Charitable contributions $		c	Other (itemize):	
c	Travel and entertainment $		9	Add lines 7 and 8	
d	Other (itemize):		10	Income—line 6 less line 9	
6	Add lines 1 through 5				

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II, must complete Schedules M-1 and M-2 (Form 1120-F). However, the following rules apply.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than $25,000.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are $10 million or more.

A corporation filing Form 1120-F that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Foreign corporations that (**a**) are required to file a Schedule M-3 (Form 1120-F) and have less than $50 million in total assets at the end of the tax year, or (**b**) are not required to file a Schedule M-3 (Form 1120-F) and voluntarily file a Schedule M-3 (Form 1120-F) must either (**1**) complete Schedule M-3 (Form 1120-F) entirely, or (**2**) complete Schedule M-3 (Form 1120-F) through Part I and complete Schedule M-1 instead of completing Parts II and III of Schedule M-3 (Form 1120-F). If the foreign corporation chooses (**2**), then Schedule M-1, line 1, must equal Schedule M-3 (Form 1120-F), Part I, line 11. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Note: If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

Specific Instructions

Schedule M-1

Line 1. Net income (loss) per books. The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set(s) of books taken into account on Schedule L.

Line 5c. Travel and entertainment expenses. Include any of the following.

- Entertainment expenses not deductible under section 274(a).
- Meal expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over $25.
- Expenses of an individual over $2,000 that are allocable to conventions on cruise ships.
- Employee achievement awards of non-tangible property or of tangible property if the value is over $400 ($1,600 if part of a qualified plan).
- The part of luxury water travel expenses not deductible under section 274(m).
- Expenses for travel as a form of education.
- Other nondeductible travel and entertainment expenses.

Line 7a. Tax-exempt interest. Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P on page 2 of Form 1120-F.

Schedule M-2

Line 1. Beginning balance of unappropriated retained earnings. Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

Note: For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

SCHEDULE M-3 (Form 1120-F)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of $10 Million or More

Attach to Form 1120-F.

Go to *www.irs.gov/Form1120F* for instructions and the latest information.

OMB No. 1545-0123

2024

Name of corporation

Employer identification number

A Has the corporation reported taxable income on Form 1120-F, page 5, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? . . . . . ☐ **Yes** ☐ **No**

B Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? . . . . . ☐ **Yes** ☐ **No**

C Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? ☐ **Yes** ☐ **No**

D Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? . . . . . ☐ **Yes** ☐ **No**

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1 Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?

☐ **Yes.** Complete the remainder of Part I as follows:
If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.

☐ **No.** Complete the remainder of Part I as follows:
If B is "Yes," use the income statement described in B to complete lines 2 through 11.
If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.

2a Enter the income statement period: Beginning _____ Ending _____

b Has the corporation's income statement been restated for the income statement period entered on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated.
☐ **No.**

c Has the corporation's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated.
☐ **No.**

3 Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
☐ **Yes.** List exchange(s) and symbol _____
☐ **No.**

4	Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	**4**	
5a	Net income from includible disregarded foreign entities not included on line 4 (attach statement) . .	**5a**	
b	Net loss from includible disregarded foreign entities not included on line 4 (attach statement) . . .	**5b**	( )
c	Net income from includible disregarded U.S. entities not included on line 4 (attach statement) . . .	**5c**	
d	Net loss from includible disregarded U.S. entities not included on line 4 (attach statement)	**5d**	( )
6	Net income (loss) from foreign locations not included on line 4 (attach statement)	**6**	
7a	Net income of non-includible entities (attach statement)	**7a**	( )
b	Net loss of non-includible entities (attach statement)	**7b**	
8	Adjustments to intercompany transactions (attach statement)	**8**	
9	Adjustments to reconcile income statement period to tax year (attach statement)	**9**	
10	Other adjustments to reconcile to amount on line 11 (attach statement)	**10**	
11	**Adjusted financial net income (loss) of non-consolidated foreign corporation.** Combine lines 4 through 10	**11**	

Note: Part I, line 11, must equal Part II, line 28, column (a) or Schedule M-1, line 1 (see instructions).

Name of corporation | Employer identification number

Part II **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

	Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1	Gross receipts					
2	Cost of goods sold (attach statement)					
3a	Dividends from foreign entities					
b	Dividends from U.S. entities					
c	Substitute dividend payments received					
4a	Interest income excluding interest equivalents					
b	Substitute interest payments received					
c	Interest equivalents not included on line 4b					
5	Gross rental income					
6	Gross royalty income					
7	Fee and commission income					
8	Income (loss) from equity method corporations					
9	Net income (loss) from U.S. partnerships					
10	Net income (loss) from certain foreign partnerships (see instructions)					
11	Net income (loss) from other pass-through entities (attach statement)					
12	Items relating to reportable transactions (attach statement)					
13	Hedging transactions					
14a	Mark-to-market income (loss) under section 475(a)					
b	Mark-to-market income (loss) subject to section 475(d)(3)(B)					
c	Mark-to-market income (loss) under section 475(e)					
d	Mark-to-market income (loss) under section 475(f)					
15	Gain (loss) from certain section 988 transactions					
16a	Interest income from global securities dealing					
b	Dividends from global securities dealing					
c	Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b					
17	Sales versus lease (for sellers and/or lessors)					
18	Section 481(a) adjustments					
19	Unearned/deferred revenue					
20	Original issue discount, imputed interest, and phantom income					
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities					
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities					

Name of corporation | Employer identification number

Part II **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) *(continued from page 2)*

	Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses					
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses					
e	Abandonment losses					
f	Worthless stock losses (attach statement)					
g	Other gain/loss on disposition of assets other than inventory					
22	Capital loss limitation and carryforward used					
23	Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities					
24	Other income (loss) items with differences (attach statement)					
25	**Total income (loss) items.** Combine lines 1 through 24					
26	**Total expense/deduction items** (from Part III, line 33)					
27	Other items with no differences					
28	**Reconciliation totals.** Combine lines 25 through 27					

Note: Line 28, column (a), must equal Part I, line 11, and column (e) must equal Form 1120-F, page 5, line 29.

Part III **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1	U.S. current income tax expense					
2	U.S. deferred income tax expense					
3	Non-U.S. current income tax expense (other than foreign withholding taxes)					
4	Non-U.S. deferred income tax expense					
5	Non-U.S. withholding taxes					
6	Compensation with section 162(m) limitation					
7	Salaries and other base compensation					
8	Stock option expense					
9	Other equity-based compensation					
10	Meals and entertainment					
11	Fines and penalties					
12	Judgments, damages, awards, and similar costs					

M-3 BOOK ADJUSTMENT M-3 TEMPORARY ADJUSTMENT M-3 PERMANENT ADJUSTMENT M-3 RETURN ADJUSTMENT

Name of corporation | Employer identification number

Part III **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) *(continued from page 3)*

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13	Pension and profit-sharing					
14	Other post-retirement benefits					
15	Deferred compensation					
16	Charitable contributions					
17	Section 162(r)–FDIC premiums paid by certain large financial institutions (see instructions)					
18	Current year acquisition or reorganization investment banking fees, legal and accounting fees					
19	Current year acquisition/reorganization other costs					
20	Amortization/impairment of goodwill					
21	Amortization of acquisition, reorganization, and start-up costs					
22	Other amortization or impairment write-offs					
23	Depreciation					
24	Bad debt expense					
25	Purchase versus lease (for purchasers and/or lessees)					
26a	Interest expense per books					
b	Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)					
c	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24g)			( )		
d	Substitute interest payments					
e	Interest equivalents (for example, guarantee fees) not included on line 26d					
27	Substitute dividend payments					
28	Fee and commission expense					
29	Rental expense					
30	Royalty expense					
31	Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)					
32	Other expense/deduction items with differences (attach statement)					
33	**Total expense/deduction items.** Combine lines 1 through 32. Enter here and on Part II, line 26					

PRIOR YEAR EIN | BEGINNING ACCOUNTING YEAR | MERGE EIN

Form **1120-L**
Department of the Treasury
Internal Revenue Service

U.S. Life Insurance Company Income Tax Return

For calendar year 2024 or tax year beginning _____, 2024, ending _____, 20__
Go to *www.irs.gov/Form1120L* for instructions and the latest information.

OMB No. 1545-0123
2024

A Check if:
1 Consolidated return (attach Form 851)
2 Life-nonlife consolidated return
3 Schedule M-3 (Form 1120-L) attached

Please print or type

Name
COUNTRY OF INCORPORATION

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state or province, country, and ZIP or foreign postal code

B Employer identification number

C Date incorporated
Month Inc

D Check applicable box if an election has been made under section(s):
☐ 953(c)(3)(C) ☐ 953(d)

E Check if: (1) ☐ Final return (2) Name change (3) ☐ Address change (4) ☐ Amended return

Accounting Period Indicator

Income (line 6 is resen

	ess return premiums, etc. Enter balance	GROSS PREMIUMS	1
2	Net decrease, if any, in reserves (Schedule F, line 12)		2
3a	Decrease in reserves under section 807(f)		3a
b	Income from Reserve Transition Relief (see instructions)		3b
4	Investment income (Schedule B, line 6) (see instructions)		4
5	Capital gain net income (Schedule D (Form 1120))	NET GAIN/LOSS	5
7	Other income (attach statement)	INCLUDED IN LINE 7 / PARTNERSHIP GAIN	7
8	Life insurance company gross income. Add lines 1 through 7		8

Deductions (See instructions for limitations on deductions.)

9	Death benefits, etc.	DEATH BENEFITS	9
10	Net increase, if any, in reserves (Schedule F, line 12)		10
11a	Increase in reserves under section 807(f)		11a
b	Deduction from Reserve Transition Relief (see instructions)		11b
12	Deductible policyholder dividends under section 808		12
13	Assumption by another person of liabilities under insurance, etc., contracts	INCLUDED IN LINE 18	13
14	Dividends reimbursable by taxpayer	ADVERTISING / TAX PAID / NET DEPRECIATION	14
15a	Interest _____ b Less tax-exempt interest expense	BAD DEBT DEDUCTION / ESOP DIVIDENDS	15c
16	Deductible policy acquisition expenses (Schedule G, line 20)	RENT PAID / CONTRIBUTIONS / TOTAL AMORTIZATION	16
17	Reserved for future use	DEPLETION / PENSION PROFIT SHARING / EMPLOYEE BENEFIT PROGRAMS / REPAIRS	17
18	Other deductions (see instructions) (attach statement)	COMPENSATION OF OFFICERS / DEDUCTION ADJUSTMENT	18
19	Add lines 9 through 18	PARTNERSHIP LOSS / ENERGY EFFICIENT BUILDING	19
20	**Subtotal.** Subtract line 19 from line 8		20
21a	Dividends-received and other special deductions (Schedule A, line 22) — 21a		
	Plus: b Net operating loss deduction (see instructions) (attach statement) — 21b		21c
22	Gain or (loss) from operations. Subtract line 21c from line 20	TOTAL INCOME	22
23	Life insurance company taxable income (LICTI). Enter line 22 here	TOTAL DEDUCTIONS	23
24	Phased inclusion of balance of policyholders surplus account (see instructions)		24

Tax, Refundable Credits, and Payments

25	**Taxable income.** Add lines 23 and 24. See instructions		25
26	**Total tax** (Schedule K, line 11)		26
27a	Preceding year's overpayment credited to the current year — 27a		
b	Current year's estimated tax payments — 27b		
c	Current year's refund applied for on Form 4466 — 27c ( )		
d	Tax deposited with Form 7004 — 27d		
e	Credit for tax paid on undistributed capital gains (attach Form 2439) — 27e		
f	Credit for federal tax paid on fuels (attach Form 4136) — 27f		
g	U.S. income tax paid or withheld at source (attach Form 1042-S) — 27g		
h	Elective payment election amount from Form 3800 — 27h		
z	Other credits and payments (see instructions—attach statement) WITHHOLDING — 27z		
28	**Total payments and credits.** Combine lines 27a through 27z		28
29	Estimated tax penalty. Check if Form 2220 is attached	TAX PAYMENT ADJ. ☐	29
30	**Amount owed.** If line 28 is smaller than the total of lines 26 and 29, enter amount owed		30
31	**Overpayment.** If line 28 is larger than the total of lines 26 and 29, enter amount overpaid		31
32	Enter amount from line 31: **Credited to 2025 estimated tax**	Refunded	32

Sign Here

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

Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

Schedule A Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions (see instructions)

			(a) Dividends and inclusions	(b) %	(c) Deductions ((a) times (b))
	Dividends subject to proration				
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations	3		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs)	6		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	7		65	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8		100	
9	Dividends from certain affiliated companies	9		100	
10	Gross dividends-received deduction. Add lines 1 through 9	10			
11	Company share percentage	11			0.7
12	Prorated amount. Line 10 times line 11	12			
	Dividends not subject to proration				
13	Affiliated company dividends	13			
14	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	14		100	
15	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 14 (including hybrid dividends)	15			
16	Reserved for future use	16			
17a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	17a		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	17b			
c	Other inclusions from CFCs under subpart F not included on line 17a, 17b, or 18 (attach Form(s) 5471) (see instructions)	17c			
18	Global intangible low-taxed income (GILTI) (attach Form(s) 5471 and 8992)	18			
19	Other corporate dividends	19			
20	**Total dividends and inclusions.** Add lines 1 through 19, column (a). Enter here and on Schedule B, line 2	20			
21	Section 250 deduction (attach Form 8993)	21			
22	**Total deductions.** Add lines 12, 13, 14, 17a, and 21, column (c). Enter here and on page 1, line 21a	22			

DIVS FROM CERTAIN FSCs
FSC 100% DEDUCTION
DIVIDENDS RECEIVED DED
AFFILIATED DIVIDENDS
L AFFILIATED DIVIDENDS
AFFILIATED GROUPS DED
L-AFFILIATED GROUPS DED
DIVIDENDS ADJ
FOREIGN DIVIDEND GROSS-UP
DIVIDENDS FROM IC-DISC OR FOREIGN DISC
SPECIAL DED ADJ
DIVIDEND AFFILIATED ADJ

Schedule B Investment Income (see instructions)

1	Interest (excluding tax-exempt interest)	1	
2	Total dividends and inclusions (Schedule A, line 20, column (a))	2	
3	Rents	3	
4	Royalties	4	
5	Leases, terminations, etc.	5	
6	Investment income. Add lines 1 through 5. Enter here and on page 1, line 4	6	

INCOME ADJUSTMENT

Schedule F Increase (Decrease) in Reserves (section 807) (see instructions)

			(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	1		
2	Unearned premiums and unpaid losses	2		
3	Supplementary contracts	3		
4	Dividend accumulations and other amounts	4		
5	Advance premiums	5		
6	Special contingency reserves	6		
7	Add lines 1 through 6	7		
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a), from line 7, column (b)	8		
9a	Tax-exempt interest	9a		
b	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	9b		
c	Add lines 9a and 9b	9c		
10	**Policyholders' share percentage**	10		30%
11	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 9c by line 10	11		
12	**Net increase (decrease) in reserves.** Subtract line 11 from line 8. If an increase, enter here and on page 1, line 10. If a decrease, enter here and on page 1, line 2	12		

Schedule G Policy Acquisition Expenses (section 848) (see instructions)

			(a) Annuity	(b) Group life insurance	(c) Other
1	Gross premiums and other consideration	1			
2	Return premiums and premiums and other consideration incurred for reinsurance	2			
3	**Net premiums.** Subtract line 2 from line 1	3			
4	Net premium percentage (see instructions)	4			
5	Multiply line 3 by line 4	5			
6	Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8	6			
7	Unused balance of negative capitalization amount from prior years	7			( )
8	Combine lines 6 and 7. If zero or less, enter -0-	8			
9	General deductions (attach statement)	9			
10	Enter the lesser of line 8 or line 9	10			
11	Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18	11			
12	If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-	12			
13	Unamortized specified policy acquisition expenses from prior years	13			
14	Deductible negative capitalization amount. Enter the lesser of line 12 or line 13	14			
15a	Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than $5 million	15a			
b	Limitation	15b	$10,000,000		
16	Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16			
17a	Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a			
b	Enter 10% (0.10) of line 17a	17b			
18a	Current year 180-month specified policy acquisition expenses. Subtract line 17a from line 10	18a			
b	Enter 3.34% (0.0334) of line 18a	18b			
19	Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement	19			
20	**Deductible policy acquisition expenses.** Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16	20			

RECAPTURE TAXES FROM: TAX FROM FORM 8697 | QUALIFIED ELECTRIC VEHICLE CREDIT TAX FROM FORM 8866 | INDIAN EMPLOYMENT CREDIT

Schedule K Tax Computation (see instructions)

1a	Income tax (see instructions) . . . . . INCOME TAX ADJ	1a		
b	Section 1291 tax from Form 8621	1b		
c	Tax adjustment from Form 8978	1c		
d	Additional tax under section 197(f)	1d		
e	Base erosion minimum tax from Form 8991	1e		
f	Amount from Form 4255, Part I, line 3, column (q)	1f		
z	Other chapter 1 taxes	1z		
2	Total income tax. Add lines 1a through 1z		2	
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118) . . . . . FOREIGN TAX CREDIT ADJ	5a		
b	Credit from Form 8834 (attach Form 8834)	5b		
c	General business credit (see instructions—attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
f	Adjustment from Form 8978	5f		
6	**Total credits.** Add lines 5a through 5f		6	
7	Subtract line 6 from line 4		7	
8a	Foreign corporations—tax on income not effectively connected with U.S. business	8a		
b	Amount from Form 4255, Part I, line 3, column (r)	8b		
c	Recapture of low-income housing credit (attach Form 8611)	8c		
z	Other taxes (see instructions—attach statement)	8z		
9	**Total.** Add lines 8a through 8z		9	
10a	Total tax before deferred taxes. Add lines 7 and 9		10a	
b	Deferred tax on the corporation's share of undistributed earnings of a qualified electing fund	10b		
c	Other deferred tax	10c		
11	**Total tax.** Subtract the sum of lines 10b and 10c from line 10a. Enter here and on page 1, line 26 . . . . . ADJUSTMENT TO TOTAL TAX		11	

Schedule L Part I—Total Assets (see instructions)

			(a) Beginning of tax year	(b) End of tax year
1	Real property	1		
2	Stocks	2		
3	Proportionate share of partnership and trust assets	3		
4	Other assets (attach statement)	4		
5	**Total assets.** Add lines 1 through 4	5		

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

Note: The information provided in Part II should conform with the "Assets" and "Liabilities, Surplus, and Other Funds" sections of the NAIC Annual Statement.

			(a) Beginning of tax year	(b) End of tax year
1	Subtotals for assets	1		
2	**Total assets**	2		
3	Reserve for life policies and contracts	3		
4	Reserve for accident and health policies	4		
5	Liability for deposit-type contracts	5		
6	Life policy and contract claims	6		
7	Accident and health policy and contract claims	7		
8	Policyholder's dividend and coupon accumulations	8		
9	Premiums and annuity considerations received in advance less discount	9		
10	Surrender values on canceled policies	10		
11	Part of other amounts payable on reinsurance assumed	11		
12	Part of aggregate write-ins for liabilities. (Only include items or amounts includible in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i).)	12		
13	Separate accounts statement	13		
14	**Total insurance liabilities.** Add lines 3 through 13	14		

Schedule M **Other Information** (see instructions)

		Yes	No
1	Check accounting method: **a** ☐ Accrual **b** ☐ Other (specify):		
2	Check if the corporation is a:		
a	☐ Legal reserve company—if checked, kind of company: **(1)** ☐ Stock **(2)** ☐ Mutual — **STOCK, MUTUAL, FRATERNAL OR BURIAL**		
	Principal business: **(1)** ☐ Life insurance **(2)** ☐ Health and accident insurance — **PBA-CD** / **SOI INDUSTRY CODE**		
b	☐ Fraternal or assessment association		
c	☐ Burial or other insurance company		
3	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health, or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) . . . . . % Attach a statement showing the computation.		
4	Does the corporation have any variable annuity contracts outstanding?		
5	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing (**a**) name and employer identification number (EIN), (**b**) percentage owned, and (**c**) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
6	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		
	If "Yes," enter name and EIN of the parent corporation. **PARENT NAME** / **PARENT EIN**		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)		
	If "Yes," complete **a** and **b** below.		
a	Attach a statement showing name and identifying number. (Do not include any information already entered on line **6** above.)		
b	Enter percentage owned.		
8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (**a**) the total voting power of all classes of stock of the corporation entitled to vote, or (**b**) the total value of all classes of stock of the corporation?		
	If "Yes," enter:		
a	Percentage owned , and		
b	Owner's country .		
c	The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached.		
9	Does the corporation discount any of the loss reserves shown on its annual statement?		
10a	Enter the total unpaid losses shown on the corporation's annual statement:		
	(1) For the current year: $		
	(2) For the previous year: $		
b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
	(1) For the current year: $		
	(2) For the previous year: $		
11	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) $		
12a	Enter the corporation's state of domicile.		
b	Was the annual statement used to prepare the tax return filed with the state of domicile?		
	If "No," complete **c** below.		
c	Enter the state where the annual statement used to prepare the tax return was filed.		
13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		
	If "Yes," complete and attach Schedule UTP.		
14	Does the corporation have gross receipts of at least $500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3).)		
	If "Yes," complete and attach Form 8991.		

Schedule M **Other Information** (see instructions) (*continued*)

		Yes	No
15	During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		
	If "Yes," enter the total amount of the disallowed deductions. $		
16	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
17	Is the corporation required to file Form 8990, Limitation on Business Interest Expense Under Section 163(j), to calculate the amount of deductible business interest? See instructions		
18	Is the corporation a member of a controlled group? If "Yes," attach Schedule O (Form 1120). See instructions		
19	Corporate alternative minimum tax.		
a	Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year?		
	If "Yes," go to question 19b. If "No," skip to question 19c.		
b	Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year?		
	If "Yes," complete and attach Form 4626. If "No," continue to question 19c.		
c	Does the corporation meet the requirements of the safe harbor method, as provided under section 59(k)(3)(A) for the current tax year? See instructions		
	If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		

SCHEDULE M-3 (Form 1120-L)
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of $10 Million or More

▶ **Attach to Form 1120-L.**
▶ **Go to *www.irs.gov/Form1120L* for instructions and the latest information.**

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return) | **Employer identification number**

Check applicable box(es): **(1)** ☐ Non-consolidated return **(2)** ☐ Consolidated return (Form 1120-L only)
Sch M3 Return Code **(3)** ☐ Mixed 1120/L/PC group **(4)** ☐ Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2a Enter the income statement period: Beginning _____ Ending _____

b Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

3a Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☐ **No.** If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock ☐☐☐☐☐

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . . . ☐☐☐☐☐☐☐☐☐

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	**4a**	
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Other (specify) _____		
5a	Net income from nonincludible foreign entities (attach statement)	**5a**	( )
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	**5b**	
6a	Net income from nonincludible U.S. entities (attach statement)	**6a**	( )
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	**6b**	
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	**7a**	
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	**7b**	
c	Net income (loss) of other includible corporations (attach statement)	**7c**	
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	**8**	
9	Adjustment to reconcile income statement period to tax year (attach statement)	**9**	
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	**10a**	
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	**10b**	
c	Other adjustments to reconcile to amount on line 11 (attach statement)	**10c**	
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4a through 10c	**11**	

Note: Part I, line 11, must equal the amount on Part II, line 30, column (a).

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

		Total Assets	Total Liabilities
a	Included on Part I, line 4 ▶		
b	Removed on Part I, line 5 ▶		
c	Removed on Part I, line 6 ▶		
d	Included on Part I, line 7 ▶		

Name of corporation (common parent, if consolidated return) | **Employer identification number**

Check applicable box(es): **(1)** ☐ Consolidated group **(2)** ☐ Parent corp **(3)** ☐ Consolidated eliminations **(4)** ☐ Subsidiary corp **(5)** ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: **(6)** ☐ 1120-L group **(7)** ☐ 1120-L eliminations

Name of subsidiary (if consolidated return) | **Employer identification number**

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	Income (Loss) Items (Attach statements for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions				
4	Gross-up for foreign taxes deemed paid				
5	Gross foreign distributions previously taxed				
6	Income (loss) from equity method U.S. corporations				
7	U.S. dividends not eliminated in tax consolidation				
8	Minority interest for includible corporations				
9	Income (loss) from U.S. partnerships				
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
12	Items relating to reportable transactions (attach statement)				
13	Interest income (attach Form 8916-A)				
14	Accrual of bond discount				
15	Hedging transactions				
16	Mark-to-market income (loss)				
17	Deferred and uncollected premiums				
18	Sale versus lease (for sellers and/or lessors)				
19	Section 481(a) adjustments				
20	Amortization of interest maintenance reserve				
21	Original issue discount and other imputed interest				
22	Market discount reclassification				
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities				
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e	Abandonment losses				
f	Worthless stock losses (attach statement)				
g	Other gain/loss on disposition of assets				
24	Capital loss limitation and carryforward used				
25	Other income (loss) items with differences (attach statement)				
26	**Total income (loss) items.** Combine lines 1 through 25				
27	**Total expense/deduction items** (from Part III, line 40)				
28	Other items with no differences				
29a	Mixed groups, see instructions. All others, combine lines 26 through 28				
b	1120 subgroup reconciliation totals				
c	PC insurance subgroup reconciliation totals				
30	**Reconciliation totals.** Combine lines 29a through 29c				

Note: Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120-L, page 1, line 20.

M-3 BOOK ADJUSTMENT **M-3 TEMPORARY ADJUSTMENT** **M-3 PERMANENT ADJUSTMENT** **M-3 RETURN ADJUSTMENT** v. 12-2021)

Name of corporation (common parent, if consolidated return) | **Employer identification number**

Check applicable box(es): **(1)** ☐ Consolidated group **(2)** ☐ Parent corp **(3)** ☐ Consolidated eliminations **(4)** ☐ Subsidiary corp **(5)** ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: **(6)** ☐ 1120-L group **(7)** ☐ 1120-L eliminations

Name of subsidiary (if consolidated return) | **Employer identification number**

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense				
2	U.S. deferred income tax expense				
3	State and local current income tax expense				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Foreign withholding taxes				
8	Equity-based compensation				
9	Capitalization of deferred acquisition costs				
10	Amortization of deferred acquisition costs				
11	Meals and entertainment				
12	Fines and penalties				
13	Judgments, damages, awards, and similar costs				
14	Parachute payments				
15	Compensation with section 162(m) limitation				
16	Pension and profit-sharing				
17	Other post-retirement benefits				
18	Deferred compensation				
19	Charitable contribution of cash and tangible property				
20	Charitable contribution of intangible property				
21	Charitable contribution limitation/carryforward				
22	Change in section 807(c)(1) tax reserves				
23	Change in section 807(c)(2) tax reserves				
24	Change in all other section 807(c) tax reserves				
25	Section 807(f) and Reserve Transition Relief adjustments for change in computing reserves (see instructions)				
26	Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest				
27	Current year acquisition/reorganization costs (attach statement)				
28	Amortization of acquisition, reorganization, and start-up costs				
29	Amortization/impairment of goodwill, insurance in force, and ceding commissions				
30	Other amortization or impairment write-offs				
31	Section 846 amount				
32	Depreciation				
33	Bad debt expense/agency balances written off				
34	Corporate-owned life insurance premiums				
35	Purchase versus lease (for purchasers and/or lessees)				
36	Interest expense (attach Form 8916-A)				
37	Research and development costs				
38	Section 118 exclusion (attach statement)				
39	Other expense/deduction items with differences (attach statement)				
40	**Total expense/deduction items.** Combine lines 1 through 39. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive				

[redacted] BEGINNING ACCOUNT YEAR [redacted] MERGE-EIN [redacted] PRIOR YEAR EIN [redacted] P-TAX BASE CODE

Form **1120-PC**

Department of the Treasury
Internal Revenue Service

U.S. Property and Casualty Insurance Company Income Tax Return

For calendar year 2024, or tax year beginning [redacted], 2024, ending [redacted], 20[redacted]

Go to *www.irs.gov/Form1120PC* for instructions and the latest information.

OMB No. 1545-0123

2024

A Check if: 1 Consolidated return (attach Form 851) [redacted] 2 Life-nonlife consolidated return [redacted] 3 Schedule M-3 (Form 1120-PC) attached [redacted]	**Please print or type**	Name [redacted] **COUNTRY OF INCORPORATION**
		Number, street, and room or suite no. If a P.O. box, see instructions.
		City or town, state or province, country, and ZIP or foreign postal code [redacted]

B Employer identification number [redacted]

C Date incorporated [redacted] **FOREIGN CODE** [redacted] **MONTH INC**

D Check applicable box(es) if an election has been made under section(s): [redacted] 831(b) ☐ 953(c)(3)(C) ☐ 953(d)

[redacted] **E** Check if: (1) ☐ Final return (2) [redacted] Name change (3) ☐ Address change (4) ☐ Amended return

ACCOUNTING PERIOD INDICATOR

Tax Computation and Payments

1	Taxable income (Schedule A, line 37)			1
2	Taxable investment income for electing small companies (Schedule B, line 21)			2
3a	Income tax (see instructions) **INCOME TAX ADJUSTMENT**	3a		
b	Section 1291 tax from Form 8621	3b		
c	Additional tax under section 197(f)	3c		
d	Base erosion minimum tax from Form 8991	3d		
e	Amount from Form 4255, Part I, line 3, column (q)	3e		
z	Other chapter 1 tax	3z		
4	Total income tax. Add lines 3a through 3z.			4
5	Enter amount of tax that a reciprocal must include (see instructions)			5
6	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)			6
7	Add lines 4 through 6			7
8a	Foreign tax credit (attach Form 1118) **FOREIGN TAX CREDIT ADJUSTMENT**	8a		
b	Credit from Form 8834 (attach Form 8834) **RECAPTURE TAXES FROM:**	8b		
c	General business credit (see instructions—attach Fo **INDIAN EMPLOYMENT CREDIT**	8c		
d	Credit for prior year minimum tax (attach Form 8827 **FORM 8697** [redacted]	8d		
e	Bond credits from Form 8912 **FORM 8866**	8e		
9	**Total credits.** Add lines 8a through 8e			9
10	Subtract line 9 from line 7			10
11	Foreign corporations—Tax on income not connected with U.S. business **PARTNERSHIP INCOME**			11
12	Personal holding company tax (attach Schedule PH (Form 1120)) **PERSONAL HOLDING CO. CODE**			12
13a	Amount from Form 4255, Part I, line 3, column (r)	13a		
b	Recapture of low-income housing credit (attach Form 8611)	13b		
z	Other (see instructions—attach statement)	13z		
14	**Total.** Add lines 13a through 13z			14
15	**Total tax.** Add lines 10, 11, 12, and 14			15
16a	Preceding year's overpayment credited to current year	16a		[redacted] **ADJ. TO TOTAL TAX**
b	Current year's estimated tax payments (see instructions)	16b		
c	Current year's refund applied for on Form 4466	16c	( )	
d	Tax deposited with Form 7004	16d		
e	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	16e		
f	Elective payment election amount from Form 3800	16f		
z	Other credits and payments [redacted] **RIC CR.** [redacted] **US SPECIAL FUELS TAX**	16z		
17	**Total payments and refundable credits.** Combine lines 16a th **U.S. Income Tax Paid or Withheld at Source**			17
18	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			18
19	**Amount owed.** If line 17 is smaller than the total of lines 15 and 18, enter amount owed **TAX PAYMENT ADJ.**			19
20	**Overpayment.** If line 17 is larger than the total of lines 15 and 18, enter amount overpaid			20
21	Enter amount from line 20: **Credited to 2025 estimated tax** [redacted] **Refunded**			21

Sign Here

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

Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 64270Q Form **1120-PC** (2024)

Schedule A Taxable Income—Section 832 (see instructions)

Income

1	Premiums earned (Schedule E, line 7)		1	
2	Dividends and inclusions (Schedule C, line 17)		2	
		(a) Interest received / (b) Amortization of premium		
3a	Interest (including tax-exempt interest)			
b	Interest exempt under section 103			
c	Subtract line 3b from line 3a			
d	Taxable interest. Subtract line 3c, column (b), from line 3c, column (a)		3d	
4	Rents		4	
5	Royalties		5	
6	Capital gain net income (see instructions) (attach Schedule D (Form 1120))		6	
7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		7	
8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))		8	
9	Income on account of special income and deduction accounts		9	
10	Income from protection against loss account (see instructions)		10	
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts		11	
12	Reserved for future use		12	
13	Other income (attach statement) INCOME ADJUSTMENT		13	
14	Gross income. Add lines 1 through 13		14	

Deductions (See instructions for limitations on deductions.)

15	Compensation of officers (see instructions) (attach statement)		15	
16	Salaries and wages (less employment credits)		16	
17	Agency balances and bills receivable that became worthless during the tax year		17	
18	Rents		18	
19	Taxes and licenses		19	
20a	Interest ____ b Less tax-exempt interest exp. ____ c Bal.		20c	
21	Charitable contributions		21	
22	Depreciation (attach Form 4562)		22	
23	Depletion		23	
24	Pension, profit-sharing, etc., plans		24	
25	Employee benefit programs		25	
26	Losses incurred (Schedule F, line 14)		26	
27	Reserved for future use		27	
28	Other capital losses (Schedule G, line 12, column (g))		28	
29	Dividends to policyholders ESOP DIVIDENDS REPAIRS		29	
30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts ADVERTISING		30	
31	Other deductions (see instructions) (attach statement) TOTAL AMORTIZATION		31	
32	**Total deductions.** Add lines 15 through 31 ENERGY EFFICIENT BUILDING DEDUCTION ADJUSTMENT		32	
33	**Subtotal.** Subtract line 32 from line 14		33	
34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a		
b	Deduction on account of special income and deduction accounts	34b		
c	**Total.** Add lines 34a and 34b		34c	
35	**Subtotal.** Subtract line 34c from line 33		35	
36a	Dividends received and other special deductions (Schedule C, line 30)	36a		
b	Net operating loss deduction	36b		
c	**Total.** Add lines 36a and 36b		36c	
37	**Taxable income.** Subtract line 36c from line 35. Enter here and on page 1, line 1		37	

Schedule B **Part I—Taxable Investment Income of Electing Small Companies** (section 834) (see instructions)

			(a) Interest received	(b) Amortization of premium		
Income	1a	Interest (including tax-exempt interest)				
	b	Interest exempt under section 103				
	c	Subtract line 1b from line 1a				
	d	Taxable interest. Subtract line 1c, column (b), from line 1c, column (a)			1d	
	2	Dividends and inclusions (Schedule C, line 17)			2	
	3	Rents			3	
	4	Royalties			4	
	5	Gross income from a trade or business, other than an insurance business, and from Form 4797			5	
	6	Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	
	7	Capital gain net income from Schedule D (Form 1120), line 18			7	
	8	Gross investment income. Add lines 1d through 7			8	
Deductions	9	Real estate taxes			9	
	10	Other real estate expenses			10	
	11	Depreciation (attach Form 4562)			11	
	12	Depletion			12	
	13	Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	
	14	Interest			14	
	15	Other capital losses (Schedule G, line 12, column (g))			15	
	16	**Total.** Add lines 9 through 15			16	
	17	Investment expenses (see instructions) (attach statement)			17	
	18	**Total deductions.** Add lines 16 and 17			18	
	19	Subtract line 18 from line 8			19	
	20	Dividends received and other special deductions (Schedule C, line 30)			20	
	21	**Taxable investment income.** Subtract line 20 from line 19. Enter here and on page 1, line 2			21	

INCOME ADJUSTMENT

DEDUCTION ADJUSTMENT

Part II—Invested Assets Book Values

Note: Complete only if claiming a deduction for general expenses allocated to investment income.

			(a) Beginning of tax year	(b) End of tax year
22	Real estate	22		
23	Mortgage loans	23		
24	Collateral loans	24		
25	Policy loans, including premium notes	25		
26	Bonds of domestic corporations	26		
27	Stock of domestic corporations	27		
28	Government obligations, etc.	28		
29	Bank deposits bearing interest	29		
30	Other interest-bearing assets (attach statement)	30		
31	**Total.** Add lines 22 through 30	31		
32	Add columns (a) and (b), line 31			32
33	Mean of invested assets for the tax year. Enter one-half of line 32			33
34	Multiply line 33 by 0.0025			34
35	Income base. Line 1b, column (a), plus line 8 less the sum of line 1b, column (b), and line 16	35		
36	Multiply line 33 by 0.0375	36		
37	Subtract line 36 from line 35. Don't enter less than zero	37		
38	Multiply line 37 by 0.25			38
39	Limitation on deduction for investment expenses. Add lines 34 and 38			39

WHEN IDENTIFIABLE: COMPENSATION OF OFFICERS, SALARIES+WAGES, ESOP DIVS., RENT PAID, TAXES PAID, ADVERTISING, PENSION-PROFIT SHARING PLANS, CONTRIBUTIONS EMPLOYEE BENEFIT PROGRAMS, TOTAL AMORTIZATION, BAD DEBTS, REPAIRS ENERGY EFFICIENT BUILDING

Schedule C **Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions** (see instructions)

Income

			Dividends and Inclusions (a) Subject to section 832(b)(5)(B)	(b) Dividends and inclusions
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2		
3	Dividends on certain debt-financed stock of domestic and foreign corporations	3		
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5		
6	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs)	6		
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	7		
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8		
9	Dividends from certain affiliated companies **DIVIDEND AFFILIATED ADJUSTMENT**	9		
10	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	10		
11	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 10 (including any hybrid dividend)	11		
12a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	12a		
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	12b		
c	Other inclusions from CFCs under subpart F not included on line 12a, 12b, or 13 (attach Form(s) 5471)	12c		
13	Global intangible low-taxed income (GILTI) (attach Forms 5471 and 8992)	13		
14	Gross-up for foreign taxes deemed paid **DIVIDENDS FROM CERTAIN FSC'S**	14		
15	Reserved for future use **DIVIDENDS FROM IC-DISC**	15		
16	Other dividends (attach statement) **DIVIDEND ADJUSTMENT**	16		
17	**Total dividends and inclusions.** Add lines 1 through 16. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	17		

Deductions

			Dividends Received and Other Special Deductions (a) Subject to section 832(b)(5)(B)	(b) Total dividends received and special deductions
18	Multiply line 1 by 50% (0.50)	18		
19	Multiply line 2 by 65% (0.65)	19		
20	Deduction for line 3 (see instructions)	20		
21	Multiply line 4 by 23.3% (0.233)	21		
22	Multiply line 5 by 26.7% (0.267)	22		
23	Multiply line 6 by 50% (0.50)	23		
24	Multiply line 7 by 65% (0.65)	24		
25	Enter the amount from line 8	25		
26	**Total.** Add lines 18 through 25. (See instructions for limitation.)	26		
27	**Total.** Add line 26, column (a), and line 9, column (a). Enter here and on Schedule F, line 10 **SPECIAL DEDUCTION ADJ.**	27		
28	Section 250 deduction (attach Form 8993)	28		
29	Reserved for future use	29		
30	**Total deductions.** Add line 26, column (b), and lines 9, 10, 12a, and 28, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	30		

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written			1	
2	Unearned premiums on outstanding business at the end of the preceding tax year:				
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations. See instructions	2a			
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b			
c	Discounted unearned premiums attributable to title insurance	2c			
d	Enter 80% of all other unearned premiums. See instructions	2d			
e	**Total.** Add lines 2a through 2d			2e	
3	**Total.** Add lines 1 and 2e			3	
4	Unearned premiums on outstanding business at the end of the current tax year:				
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations. See instructions	4a			
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b			
c	Discounted unearned premiums attributable to title insurance	4c			
d	Enter 80% of all other unearned premiums. See instructions	4d			
e	**Total.** Add lines 4a through 4d			4e	
5	Subtract line 4e from line 3			5	
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)			6	
7	**Premiums earned.** Add lines 5 and 6. Enter here and on Schedule A, line 1			7	

Schedule F Losses Incurred (section 832) (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement)			1	
2	Balance outstanding at the end of the current tax year for:				
a	Unpaid losses on life insurance contracts	2a			
b	Discounted unpaid losses	2b			
c	**Total.** Add lines 2a and 2b			2c	
3	Add lines 1 and 2c			3	
4	Balance outstanding at the end of the preceding tax year for:				
a	Unpaid losses on life insurance contracts	4a			
b	Discounted unpaid losses	4b			
c	**Total.** Add lines 4a and 4b			4c	
5	Subtract line 4c from line 3			5	
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year			6	
7	Estimated salvage and reinsurance recoverable at the end of the current tax year			7	
8	Losses incurred (line 5 plus line 6 less line 7)			8	
9	Tax-exempt interest subject to section 832(b)(5)(B)	9			
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 27)	10			
11	The increase in policy cash value of section 264(f) policies, as defined in section 805(a)(4)(F)	11			
12	**Total.** Add lines 9, 10, and 11			12	
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by applicable percentage. See instructions			13	
14	**Losses incurred deductible under section 832(c)(4).** Subtract line 13 from line 8. Enter here and on Schedule A, line 26			14	

Schedule G Other Capital Losses (see instructions)

Note: Include capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.

1	Dividends and similar distributions paid to policyholders		1	
2	Losses paid		2	
3	Expenses paid		3	
4	**Total.** Add lines 1, 2, and 3		4	
	Note: Adjust lines 5 through 8 to cash method if necessary.			
5	Interest received	5		
6	Dividends received and inclusions (Schedule C, line 17)	6		
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7		
8	Net premiums received	8		
9	**Total.** Add lines 5 through 8		9	
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-		10	

	(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11							
12	**Totals.** Column (c) must not be more than line 10. (Enter amount from column (g) on Schedule A, line 28, or Schedule B, line 15, whichever applies.)						

Schedule H Special Deduction and Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Healthcare claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of healthcare claims or in connection with the administration of cost-plus contracts	2	
3	**Total.** Add lines 1 and 2	3	
4	Multiply line 3 by 0.25	4	
5	Beginning adjusted surplus	5	
6	**Special deduction.** If you checked "No" on line 13 of Schedule I, enter -0- here; you can't take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. See instructions for limitation	6	
7	Net operating loss deduction (Schedule A, line 36b)	7	
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	
b	Adjusted dividends-received deduction	8b	
9	Taxable income (Schedule A, line 37)	9	
10	**Ending adjusted surplus.** Add lines 5 through 9	10	

PBA CODE SOI INDUSTRY CODE

Schedule I Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Cash		
b	☐ Accrual		
c	☐ Other (specify) _____		
2	Check box for kind of company:		
a	☐ Mutual		
b	☐ Stock		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing (**a**) name and employer identification number (EIN), (**b**) percentage owned, and (**c**) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		
	If "Yes," enter name and EIN of the parent corporation — **PARENT EIN** / **PARENT NAME**		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered on line **4** above.) Enter percentage owned _____		
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (**a**) the total voting power of all classes of stock of the corporation entitled to vote, or (**b**) the total value of all classes of stock of the corporation?		
	If "Yes," enter:		
a	Percentage owned, and _____		
b	Owner's country _____		
c	The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached _____		
7a	Enter the total unpaid losses shown on the corporation's annual statement:		
	(1) For the current tax year: $ _____		
	(2) For the previous tax year: $ _____		
b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
	(1) For the current tax year: $ _____		
	(2) For the previous tax year: $ _____		
8	Does the corporation discount any of the loss reserves shown on its annual statement?		
9	Enter the amount of tax-exempt interest received or accrued during the tax year: $ _____		
10	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here		
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election won't be valid.		
11	Enter the available NOL carryover from prior tax years. (Don't reduce it by any deduction on Schedule A, line 36b.) $ _____		
12	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		
	If "Yes," complete and attach Schedule UTP.		
13	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)?		
	Enter:		
a	Section 833(c)(5) MLR numerator $ _____		
b	Section 833(c)(5) MLR denominator $ _____		
c	Section 833(c)(5) MLR % _____		
14	If the corporation is a small company as defined in section 831(b)(2) and elects under section 831(b)(2)(A)(iii) to be taxed on taxable investment income:		
a	Does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(I) because no more than 20% of the net written premiums (or, if greater, direct written premiums) of the corporation for the tax year is attributable to any one policyholder?		
b	If "No," does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(II)?		
15	Does the corporation have gross receipts of at least $500 million in any of the 3 preceding tax years? (See section 59A(e)(2) and (3).)		
	If "Yes," complete and attach Form 8991.		

Schedule I Other Information (see instructions) (*continued*)

		Yes	No
16	During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		
	If "Yes," enter the total amount of the disallowed deductions $		
17	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
18	Is the corporation required to file Form 8990, Limitation on Business Interest Expense Under Section 163(j), to calculate the amount of deductible business interest? See instructions		
19	Is the corporation a member of a controlled group? If "Yes," attach Schedule O (Form 1120). See instructions		
20	Corporate Alternative Minimum Tax:		
a	Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year?		
	If "Yes," go to question 20b. If "No," skip to question 20c.		
b	Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year?		
	If "Yes," complete and attach Form 4626. If "No," continue to question 20c.		
c	Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions		
	If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		

Schedule L Balance Sheets per Books

Note: All filers are required to complete this schedule.

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. Government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	( )		( )	
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
14 Other assets (attach statement)				
15 **Total assets** **ASSET ADJUSTMENT END OF YEAR**				
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Insurance liabilities (see instructions)				
19 Other current liabilities (attach statement)				
20 Loans from shareholders				
21 Mortgages, notes, bonds payable in 1 year or more				
22 Other liabilities (attach statement)				
23 Capital stock: a Preferred stock				
b Common stock				
24 Additional paid-in capital				
25 Retained earnings—appropriated (attach statement)				
26 Retained earnings—unappropriated				
27 Adjustments to shareholders' equity (attach statement)				
28 Less cost of treasury stock **LIABILITY ADJUSTMENT END OF YEAR**		( )		( )
29 **Total liabilities and shareholders' equity**				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more. See instructions.

1	Net income (loss) per books		7	Income recorded on books this year not included in this return (itemize):	
2	Federal income tax per books		a	Tax-exempt interest $	
3	Excess of capital losses over capital gains		8	Deductions in this tax return not charged against book income this year (itemize):	
4	Income subject to tax not recorded on books this year (itemize):		a	Depreciation $	
5	Expenses recorded on books this year not deducted in this return (itemize):		b	Charitable contributions $	
a	Depreciation $		9	Add lines 7 and 8	
b	Charitable contributions $		10	Income (Schedule A, line 35, or Schedule B, line 19, if applicable)—line 6 less line 9	
c	Travel and entertainment $				
6	Add lines 1 through 5				

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			PARENT CASH DIST b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form **1120-PC** (2024)

SCHEDULE M-3 (Form 1120-PC)
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of $10 Million or More

▶ **Attach to Form 1120-PC.**
▶ **Go to *www.irs.gov/Form1120PC* for instructions and the latest information.**

OMB No. 1545-0123

Check applicable box(es). (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120-PC only)
Sch M3 Return Code (3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Name of corporation (common parent, if consolidated return) | **Employer identification number**

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2a Enter the income statement period: Beginning _____ Ending _____

b Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

3a Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☐ **No.** If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock . . . . . ☐☐☐☐☐

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . . . ☐☐☐☐☐☐☐☐☐

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	**4a**	
b	Indicate accounting standard used for line 4a (see instructions). (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Other (specify) _____		
5a	Net income from nonincludible foreign entities (attach statement)	**5a**	( )
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	**5b**	
6a	Net income from nonincludible U.S. entities (attach statement)	**6a**	( )
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	**6b**	
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	**7a**	
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	**7b**	
c	Net income (loss) of other includible corporations (attach statement)	**7c**	
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	**8**	
9	Adjustment to reconcile income statement period to tax year (attach statement)	**9**	
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	**10a**	
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	**10b**	
c	Other adjustments to reconcile to amount on line 11 (attach statement)	**10c**	
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4a through 10c. **Note:** Part I, line 11, must equal the amount on Part II, line 30, column (a) and on Schedule M-2, line 2.	**11**	

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

		Total Assets	Total Liabilities
a	Included on Part I, line 4 ▶		
b	Removed on Part I, line 5 ▶		
c	Removed on Part I, line 6 ▶		
d	Included on Part I, line 7 ▶		

Name of corporation (common parent, if consolidated return) | Employer identification number

Check applicable box(es). (1) ☐ Consolidated group (2) ☐ Parent corp. (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp. (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions (attach statement)				
13 Interest income (attach Form 8916-A)				
14 Hedging transactions				
15 Mark-to-market income (loss)				
16 Premium income (attach statement)				
17 Sale versus lease (for sellers and/or lessors)				
18 Section 481(a) adjustments				
19 Reserved for future use				
20 Income recognition from long-term contracts				
21 Original issue discount and other imputed interest				
22 Reserved for future use				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)				
26 **Total income (loss) items.** Combine lines 1 through 25				
27 **Total expense/deduction items** (from Part III, line 40)				
28 Other items with no differences				
29a Mixed groups, see instructions. All others, combine lines 26 through 28				
b 1120 subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 **Reconciliation totals.** Combine lines 29a through 29c				

Note: Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120-PC, Schedule A, line 35.

M-3 BOOK ADJUSTMENT **M-3 TEMPORARY ADJUSTMENT** **M-3 PERMANENT ADJUSTMENT** **M-3 RETURN ADJUSTMENT** v. 12-2021)

Name of corporation (common parent, if consolidated return) | **Employer identification number**

Check applicable box(es). **(1)** ☐ Consolidated group **(2)** ☐ Parent corp. **(3)** ☐ Consolidated eliminations **(4)** ☐ Subsidiary corp. **(5)** ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: **(6)** ☐ 1120-PC group **(7)** ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return) | **Employer identification number**

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense				
2	U.S. deferred income tax expense				
3	State and local current income tax expense				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Foreign withholding taxes				
8	Stock option expense				
9	Other equity-based compensation				
10	Meals and entertainment				
11	Fines and penalties				
12	Judgments, damages, awards, and similar costs				
13	Parachute payments				
14	Compensation with section 162(m) limitation				
15	Pension and profit-sharing				
16	Other post-retirement benefits				
17	Deferred compensation				
18	Charitable contribution of cash and tangible property				
19	Charitable contribution of intangible property				
20	Charitable contribution limitation/carryforward				
21	Write-off of premium receivables				
22	Guarantee fund assessments				
23	Current year acquisition or reorganization investment banking fees				
24	Current year acquisition or reorganization legal and accounting fees				
25	Current year acquisition/reorganization other costs				
26	Amortization of acquisition, reorganization, and start-up costs				
27	Amortization/impairment of goodwill, insurance in force, and ceding commissions				
28	Other amortization or impairment write-offs				
29	Discounting of unpaid losses (section 846) (attach statement)				
30	Reduction of loss deduction (section 832(b)(5)(B))				
31	Depreciation				
32	Bad debt expense and/or agency balances written off				
33	Reserved for future use				
34	Corporate-owned life insurance premiums				
35	Purchase versus lease (for purchasers and/or lessees)				
36	Interest expense (attach Form 8916-A)				
37	Research and development costs				
38	Section 118 exclusion (attach statement)				
39	Other expense/deduction items with differences (attach statement)				
40	**Total expense/deduction items.** Combine lines 1 through 39. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive				

PRIOR YEAR EIN | BEGINNING ACCOUNTING YEAR | MERGE EIN

Form **1120-REIT**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Real Estate Investment Trusts

For calendar year 2024 or tax year beginning _____, 2024, ending _____, 20____

Go to *www.irs.gov/Form1120REIT* for instructions and the latest information.

OMB No. 1545-0123

2024

A Year of REIT status election

ACCOUNTING PERIOD INDICATOR

1 REIT with 100% owned subsidiaries (see instructions) ☐

2 Personal holding co. (attach Sch. PH)

Please Type or Print

Name

Number, street, and room or suite no. (If a P.O. box, see instructions.)

City or town, state, and ZIP code

C Employer identification number

D Date REIT established

MON INC

E Total assets (see instructions)

$

F Check applicable box(es): (1) ☐ Final return (2) Name change (3) ☐ Address change (4) ☐ Amended return

G Identify the type of REIT (see instructions): (1) Equity REIT (2) Mortgage REIT

H PBA code (see instructions)

PBA CODE

SOI INDUSTRY CODE

Part I—Real Estate Investment Trust Taxable Income (see instructions)

Income (EXCLUDING income required to be reported in Part II or Part IV)

1	Dividends	1	
2	Interest	2	
3	Gross rents from real property	3	
4	Other gross rents	4	
5	Capital gain net income (attach Schedule D (Form 1120))	5	
6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	
7	Other income (see instructions—attach statement) **INCOME ADJUSTMENT**	7	
8	**Total income.** Add lines 1 through 7	8	

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

9	Compensation of officers (see instructions—attach Form 1125-E)	9	
10	Salaries and wages (less employment credits)	10	
11	Repairs and maintenance	11	
12	Bad debts	12	
13	Rents	13	
14	Taxes and licenses	14	
15	Interest (see instructions)	15	
16	Depreciation (attach Form 4562)	16	
17	Advertising **INCLUDED IN LINE 19**	17	
18	Energy efficient commercial buildings deduction (attach Form 7205) **TOTAL AMORTIZATION**	18	
19	Other deductions (see instructions—attach statement)	19	
20	**Total deductions.** Add lines 9 through 19 **DEDUCTION ADJUSTMENT**	20	
21	Taxable income before net operating loss and other special deductions. Subtract line 20 from line 8	21	
22	**Less:** **a** Net operating loss deduction (see instructions) 22a		
	b Total deduction for dividends paid (Schedule A, line 7) 22b		
	c Section 857(b)(2)(E) deduction (Schedule J, lines 1c, 1e, 1f, and 1g) 22c	22d	
23	**Real estate investment trust taxable income.** Subtract line 22d from line 21	23	

Sign Here

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

Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 64114F Form **1120-REIT** (2024)

Tax and Payments

24	**Total tax** (Schedule J, line 9)		24	
25a	Preceding year's overpayment credited to the current year	25a		
b	Current year's estimated tax payments	25b		
c	Less current year's refund applied for on Form 4466	25c	( )	
d	Tax deposited with Form 7004	25d		
e	Credit for tax paid on undistributed capital gains (attach Form 2439)	25e		
f	Credit for federal tax paid on fuels (attach Form 4136)	25f		
g	Elective payment election amount from Form 3800	25g		
z	Other payments and credits (see instructions—attach statement)	25z		
26	**Total payments and credits.** Combine lines 25a through 25z	TAX PAYMENT ADJUSTMENT	26	
27	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐		27	
28	**Tax due.** If line 26 is smaller than the total of lines 24 and 27, enter amount owed		28	
29	**Overpayment.** If line 26 is larger than the total of lines 24 and 27, enter amount overpaid		29	
30	Enter amount of line 29 you want: **Credited to 2025 estimated tax** **Refunded**		30	

Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement)	1	
2	Gross income from foreclosure property (see instructions—attach statement)	2	
3	Total income from foreclosure property. Add lines 1 and 2	3	
4	Deductions directly connected with the production of income shown on line 3 (attach statement)	4	
5	Net income from foreclosure property. Subtract line 4 from line 3	5	
6	**Tax on net income from foreclosure property.** Multiply line 5 by 21% (0.21). Enter here and on Schedule J, line 1b	6	

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8	1a		
b	Enter total income from foreclosure property from Part II, line 3	1b		
c	Total. Add lines 1a and 1b		1c	
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a		
b	Enter income from passive foreign exchange gain referred to in section 856(n)(3). See instructions	2b		
c	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	2c		
d	Enter the net section 965(a) inclusion reported in Part I. See instructions	2d		
e	Subtract lines 2a, 2b, 2c, and 2d from line 1c	2e		
f	Multiply line 2e by 95% (0.95)		2f	
3	Enter income on line 1c from sources referred to in section 856(c)(2)		3	
4	Subtract line 3 from line 2f. (If zero or less, enter -0-.)		4	
5a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	5a		
b	Enter income from real estate foreign exchange gain referred to in section 856(n)(2). See instructions	5b		
c	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	5c		
d	Enter the net section 965(a) inclusion reported in Part I. See instructions	5d		
e	Subtract lines 5a, 5b, 5c, and 5d from line 1c	5e		
f	Multiply line 5e by 75% (0.75)		5f	
6	Enter income on line 1c from sources referred to in section 856(c)(3)		6	
7	Subtract line 6 from line 5f. (If zero or less, enter -0-.)		7	
8	Enter the greater of line 4 or line 7. **(If line 8 is zero, do not complete the rest of Part III.)**		8	
9	Enter the amount from Part I, line 21		9	
10	Enter the net capital gain from Schedule D (Form 1120), line 17		10	
11	Subtract line 10 from line 9		11	
12a	Enter total income from Part I, line 8	12a		
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.)	12b		
c	Add lines 12a and 12b		12c	
13	Enter capital gain net income from Part I, line 5		13	
14	Subtract line 13 from line 12c		14	
15	Divide line 11 by line 14. Carry the result to five decimal places		15	.
16	**Section 857(b)(5) tax.** Multiply line 8 by line 15. Enter here and on Schedule J, line 1c		16	

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1	
2	Deductions directly connected with the production of income shown on line 1	2	
3	**Tax on net income from prohibited transactions.** Subtract line 2 from line 1. Enter here and on Schedule J, line 1d	3	

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1	
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2	
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3	
4	Consent dividends (attach Forms 972 and 973)	4	
5	Deficiency dividends (section 860) (attach Form 976)	5	
6	Total dividends paid. Add lines 1 through 5	6	
7	**Total deduction for dividends paid.** If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on page 1, line 22b	7	

Schedule J Tax Computation (see instructions)

1a	Tax on REIT taxable income . . . . . INCOME TAX ADJUSTMENT	1a			
b	Tax from Part II, line 6	1b			
c	Tax from Part III, line 16	1c			
d	Tax from Part IV, line 3	1d			
e	Tax imposed under section 857(b)(7)(A) (see instructions)	1e			
f	Tax imposed under section 856(c)(7)	1f			
g	Tax imposed under section 856(g)(5)	1g			
h	Section 1291 tax from Form 8621	1h			
i	Additional tax under section 197(f)	1i			
j	Tax adjustment from Form 8978	1j			
k	Amount from Form 4255, Part I, line 3, column (q)	1k			
z	Other chapter 1 tax	1z			
2	**Income tax.** Add lines 1a through 1z			2	
3a	Foreign tax credit (attach Form 1118) . . . FOREIGN TAX CREDIT ADJ	3a			
b	Credit from Form 8834 (see instructions)	3b			
c	General business credit (attach Form 3800)	3c			
d	Adjustment from Form 8978	3d			
z	Other credits (attach statement—see instructions)	3z			
4	**Total credits.** Add lines 3a through 3z			4	
5	Subtract line 4 from line 2			5	
6a	Personal holding company tax (attach Schedule PH (Form 1120))	6a			
b	Interest on deferred tax liability for installment obligations under section 453A(c)	6b			
c	Interest on deferred tax liability for installment obligations under section 453(l)(3)	6c			
d	Amount from Form 4255, Part I, line 3, column (r)	6d			
e	Recapture of low-income housing credit (attach Form 8611)	6e			
z	Other taxes (see instructions—attach statement)	6z			
7	**Total.** Add lines 6a through 6z			7	
8a	Total tax before deferred tax. Add lines 5 and 7	8a			
b	Deferred tax on the REIT's share of undistributed earnings of a qualified electing fund	8b			
c	Other deferred tax	8c			
9	**Total tax.** Subtract sum of lines 8b and 8c from 8a. Enter here and on page . . . ADJUSTMENT TO TOTAL TAX			9	

RECAPTURE TAXES FROM LINE 6z: INDIAN EMPLOYMENT CREDIT QUALIFIED ELECTRIC VEHICLE

Schedule K Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Cash		
b	☐ Accrual		
c	☐ Other (specify): _____		
2	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing: (**a**) name and employer identification number (EIN), (**b**) percentage owned, and (**c**) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
3	Is the REIT a subsidiary in a parent-subsidiary controlled group? PARENT EIN		
	If "Yes," enter the name and EIN of the parent corporation: PARENT NAME		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).)		
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in **3** above.) Enter percentage owned		
5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: (**a**) the total voting power of all classes of stock of the REIT entitled to vote, or (**b**) the total value of all classes of stock of the REIT?		
	If "Yes," enter:		
a	Percentage owned:		
b	Owner's country:		
c	The REIT may have to file Form 5472. Enter number of Forms 5472 attached		
6	During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.)		
	If "Yes," file Form 5452.		
7	Check this box if the REIT issued publicly offered debt instruments with original issue discount		
	If so, the REIT may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year $		
9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 22a.) $		
10	Did the REIT have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
11	Does the REIT satisfy one or more of the following? See instructions		
a	The REIT owns a pass-through entity with current or prior-year carryover excess business interest expense.		
b	The REIT's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than $30 million and the REIT has business interest expense.		
c	The REIT is a tax shelter and the REIT has business interest expense.		
	If "Yes" to any of the above, complete and attach Form 8990.		
12	Is the REIT attaching Form 8996 to certify as a qualified opportunity fund?		
	If "Yes," enter amount from Form 8996, line 15 $		
13	Is the REIT a member of a controlled group?		
	If "Yes," attach Schedule O (Form 1120). See instructions.		

[redacted] BALANCE SHEET CODE

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 U.S. Government obligations				
4 Tax-exempt securities (see instructions)				
5 Other current assets (attach statement)				
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other depreciable assets				
b Less accumulated depreciation	( )		( )	
10 Land (net of any amortization)				
11a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
12 Other assets (attach statement)				
13 Total assets [redacted] ASSET ADJ EOY				
Liabilities and Shareholders' Equity				
14 Accounts payable				
15 Mortgages, notes, bonds payable in less than 1 year				
16 Other current liabilities (attach statement)				
17 Loans from shareholders				
18 Mortgages, notes, bonds payable in 1 year or more				
19 Other liabilities (attach statement)				
20 Capital stock: a Preferred stock				
b Common stock				
21 Additional paid-in capital				
22 Retained earnings—Appropriated (attach statement)				
23 Retained earnings—Unappropriated				
24 Adjustments to shareholders' equity (see instructions—attach statement)				
25 Less cost of treasury stock [redacted] LIABILITY ADJ EOY		( )		( )
26 Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)

1	Net income (loss) per books	7	Income recorded on books this year not included on this return (itemize):
2a	Federal income tax $		Tax-exempt interest $ [redacted]
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax $ ( )	8	Deductions on this return not charged against book income this year (itemize):
c	Balance	a	Depreciation $ [redacted]
3	Excess of capital losses over capital gains	b	Net operating loss deduction (Part I, line 22a) $
4	Income subject to tax not recorded on books this year (itemize):	c	Deduction for dividends paid (Part I, line 22b) $
5	Expenses recorded on books this year not deducted on this return (itemize):	9	Net income from foreclosure property
a	Depreciation $ [redacted]	10	Net income from prohibited transactions
b	Section 4981 tax $	11	Add lines 7 through 10
c	Travel and entertainment $ [redacted]	12	REIT taxable income (Part I, line 23) —line 6 less line 11
6	Add lines 1 through 5		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)

1	Balance at beginning of year	5	Distributions: a Cash
2	Net income (loss) per books		b Stock
3	Other increases (itemize):		c Property
		6	Other decreases (itemize):
		7	Add lines 5 and 6
4	Add lines 1, 2, and 3	8	Balance at end of year (line 4 less line 7)

[redacted] PRIOR YEAR EIN [redacted] BEGINNING ACCOUNTING YEAR [redacted] MERGE EIN

Form **1120-RIC**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Regulated Investment Companies

For calendar year 2024 or tax year beginning [redacted] , 2024, and ending [redacted] , 20 [redacted]

Go to *www.irs.gov/Form1120RIC* for instructions and the latest information.

OMB No. 1545-0123

2024

A Year of RIC status election	**Please type or print**	Name of fund [redacted]	**C** Employer identification number [redacted]
B Date fund was established (see instructions) [redacted] [redacted] **Month Inc**		Number, street, and room or suite no. (If a P.O. box, see instructions.)	**D** Total assets (see instructions) $ [redacted]
		City or town, state, and ZIP code [redacted] [redacted]	

Accounting Period Indicator

E Check applicable boxes: [redacted]) ☐ Final return (2) [redacted] Name change (3) ☐ Address change (4) ☐ Amended return

F Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year . . [redacted]

Part I—Investment Company Taxable Income (see instructions)

[redacted] **SOI INDUSTRY CODE** [redacted] **PBA CODE**

Income	1	Dividends	1	
	2	Interest	2	
	3	Net foreign currency gain or (loss) from section 988 transactions (attach statement)	3	
	4	Payments with respect to securities loans	4	
	5	Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120))	5	
	6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	
	7	Other income (see instructions—attach statement)	7	
	8	**Total income.** Add lines 1 through 7 [redacted] **INCOME ADJUSTMENT**	8	
Deductions (see instructions)	9	Compensation of officers (see instructions—attach Form 1125-E)	9	
	10	Salaries and wages (less employment credits)	10	
	11	Rents	11	
	12	Taxes and licenses	12	
	13	Interest (see instructions)	13	
	14	Depreciation (attach Form 4562)	14	
	15	Advertising	15	
	16	Registration fees	16	
	17	Insurance	17	
	18	Accounting and legal services	18	
	19	Management and investment advisory fees	19	
	20	Transfer agency, shareholder servicing, and custodian fees and expenses	20	
	21	Reports to shareholders [redacted] **INCLUDED IN LINE 22** [redacted] **TOTAL AMORTIZATION**	21	
	22	Other deductions (see instructions—attach statement) [redacted] **ENERGY EFFICIENT BUILDING**	22	[redacted]
	23	**Total deductions.** Add lines 9 through 22 [redacted] **DEDUCTION ADJUSTMENT**	23	
	24	Taxable income before dividends paid and section 851 deductions. Subtract line 23 from line 8	24	
	25	**Less: a** Deduction for dividends paid (Schedule A, line 8a) 25a [redacted]		
		b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, lines 1c and 1d) 25b [redacted]	25c	[redacted]
	26	**Investment company taxable income.** Subtract line 25c from line 24	26	[redacted]

Sign Here

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

Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

Part I—Tax and Payments (see instructions)

Tax and Payments

27	**Total tax.** (Schedule J, line 9)			27
28a	Preceding year's overpayment credited to the current year	28a		
b	Current year's estimated tax payments	28b		
c	Current year's refund applied for on Form 4466	28c	( )	
d	Tax deposited with Form 7004	28d		
e	Credit for tax paid on undistributed capital gains (attach Form 2439)	28e		
f	Credit for federal tax paid on fuels (attach Form 4136)	28f		
g	Elective payment election amount from Form 3800	28g		
z	Other credits and payments (see instructions—attach statement)	28z		
29	**Total payments and credits.** Combine lines 28a through 28z	TAX PAYMENT ADJUSTMENT		29
30	Estimated tax penalty (see instructions). Check if Form 2220 is attached		☐	30
31	**Amount owed.** If line 29 is smaller than the total of lines 27 and 30, enter amount owed			31
32	**Overpayment.** If line 29 is larger than the total of lines 27 and 30, enter amount overpaid			32
33	Enter amount from line 32: **Credited to 2025 estimated tax** ---------- **Refunded**			33

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (Form 1120))		1
2	Capital gain dividends from Schedule A, line 8b		2
3	Subtract line 2 from line 1		3
4	**Capital gains tax.** Multiply line 3 by 21% (0.21). Enter tax here and on Schedule J, line 1b		4

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b. See instructions.)

			(a) Ordinary dividends	(b) Capital gain dividends
1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)	1		
2	Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	2		
3	Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)	3		
4	Consent dividends (section 565) (attach Forms 972 and 973)	4		
5	Deficiency dividends (section 860) (attach Form 976)	5		
6	Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	6		
7	Credits from tax credit bonds distributed to shareholders (see instructions)	7		
8	Deduction for dividends paid:			
a	**Ordinary dividends.** Add lines 1 through 7 of column (a). Enter here and on Part I, line 25a	8a		
b	**Capital gain dividends.** Add column (b), lines 1 through 5. Also enter on Part II, line 2	8b		

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

1	Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2024? ☐ Yes ☐ No If "Yes," complete lines 2 through 5.		
2	Amount of interest excludable from gross income under section 103(a)		2
3	Amounts disallowed as deductions under sections 265 and 171(a)(2)		3
4	Net income from tax-exempt obligations. Subtract line 3 from line 2		4
5	Amount of line 4 designated as exempt-interest dividends		5

Schedule J Tax Computation (see instructions)

1a	Tax on investment company taxable income	INCOME TAX ADJUSTMENT	1a	
b	Tax on undistributed net capital gain (from Part II, line 4)		1b	
c	Tax imposed under section 851(d)(2)		1c	
d	Tax imposed under section 851(i)		1d	
e	Section 1291 tax from Form 8621		1e	
f	Additional tax under section 197(f)		1f	
g	Amount from Form 4255, Part I, line 3, column (q)		1g	
z	Other chapter 1 tax		1z	
2	**Income tax.** Add lines 1a through 1z			2
3a	Foreign tax credit (attach Form 1118)	FOREIGN TAX CREDIT ADJ	3a	
b	Credit from Form 8834 (see instructions)		3b	
c	General business credit (attach Form 3800)		3c	
d	Other credits (attach statement—see instructions)		3d	
4	**Total credits.** Add lines 3a through 3d			4
5	Subtract line 4 from line 2			5

RECAPTURE TAXES FROM LINE 6z "OTHER" : LOW INCOME HOUSING CREDIT | INDIAN EMPLOYMENT CREDIT | QUALIFIED ELECTRIC VEHICLE CREDIT

Schedule J Tax Computation (see instructions) (*continued*)

6a	Personal holding company tax (attach Schedule PH (Form 1120))	6a		
b	Interest on deferred tax liability for installment obligations under section 453A(c)	6b		
c	Interest on deferred tax liability for installment obligations under section 453(l)(3)	6c		
d	Amount from Form 4255, Part I, line 3, column (r)	6d		
z	Other (see instructions—attach statement)	6z		
7	**Total.** Combine lines 6a through 6z			7
8a	Total tax before deferred taxes. Add lines 5 and 7	8a		
b	Deferred tax on the RIC's share of undistributed earnings of a qualified electing fund	8b		
9	**Total tax.** Subtract line 8b from 8a. Enter here and on line 27		ADJUSTMENT TO TOTAL TAX	9

Schedule K Other Information (see instructions)

		Yes	No
1	Check method of accounting: **a** ☐ Cash **b** ☐ Accrual **c** ☐ Other (specify):		
2	At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing (**a**) name and identification number, (**b**) percentage owned, and (**c**) taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.		
3	Is the RIC a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the employer identification number and the name of the parent corporation: PARENT EIN PARENT NAME		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing name and identification number. (Do not include any information already entered in **3** above.) Enter percentage owned:		
5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:		
a	The total voting power of all classes of stock of the fund entitled to vote, **or**		
b	The total value of all classes of stock of the fund? If "Yes," enter: **(1)** Percentage owned: **(2)** Owner's country: The fund may have to file Form 5472. Enter number of Forms 5472 attached:		
6	During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? See sections 301 and 316 If "Yes," file Form 5452.		
7	Check this box if the fund issued publicly offered debt instruments with original issue discount If checked, the fund may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year $		
9	If this return is being filed for a series fund (as defined in section 851(g)(2)), enter:		
a	The name of the RIC in which the fund is a series:		
b	The date the RIC was incorporated or organized:		
10a	**Section 853 election.** Check this box if the fund meets the requirements of section 853(a) and section 901(k) **and** elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See instructions for details and requirements		
b	**Section 852(g) election.** Check this box if the fund meets the requirements of section 852(g) **and** elects the application of section 853 without regard to the requirement of section 853(a)(1). See instructions for details and requirements		
11	**Section 853A election.** Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders. See instructions ☐		
12	**Section 852(b)(8) election.** Check this box if, for purposes of computing taxable income, the fund elects under section 852(b)(8) to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year ☐ If the election is made, enter the amounts deferred:		
a	Post-October capital loss: **b** Late-year ordinary loss:		
13	Did the RIC have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
14	Does the RIC satisfy one or more of the following? See instructions. If "Yes," complete and attach Form 8990		
a	The RIC owns a pass-through entity with current or prior year carryover excess business interest expense.		
b	The RIC's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than $30 million and the RIC has business interest expense.		
c	The RIC is a tax shelter and the RIC has business interest expense.		
d	The RIC paid section 163(j) interest dividends for the tax year.		
15	Is the RIC attaching Form 8996 to certify as a qualified opportunity fund? If "Yes," enter amount from Form 8996, line 15		
16	Is the RIC a member of a controlled group? If "Yes," attach Schedule O (Form 1120). See instructions.		

BALANCE SHEET CODE

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 U.S. government obligations				
4 Tax-exempt securities (see instructions)				
5 Other current assets (attach statement)				
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other fixed depreciable assets				
b Less accumulated depreciation	( )		( )	
10 Land (net of any amortization)				
11a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
12 Other assets (attach statement) ASSET ADJUSTMENT END OF YEAR				
13 Total assets				
Liabilities and Shareholders' Equity				
14 Accounts payable				
15 Mortgages, notes, bonds payable in less than 1 year				
16 Other current liabilities (attach statement)				
17 Loans from shareholders				
18 Mortgages, notes, bonds payable in 1 year or more				
19 Other liabilities (attach statement)				
20 Capital stock				
21 Additional paid-in capital				
22 Retained earnings—Appropriated (attach statement)				
23 Retained earnings—Unappropriated				
24 Adjustments to shareholders' equity (attach statement)				
25 Less cost of treasury stock LIABILITY ADJUSTMENT END OF YEAR		( )		( )
26 Total liabilities and shareholders' equity				

Note: The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than $25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)

1	Net income (loss) per books	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $
2	Federal income tax (less built-in gains tax)		
3	Excess of capital losses over capital gain		
4	Income subject to tax not recorded on books this year (itemize):	8	Deductions on this return not charged against book income this year (itemized):
		a	Depreciation $
5	Expenses recorded on books this year not deducted on this return (itemize):	b	Deduction for dividends paid (Part I, line 25a) $
a	Depreciation $	9	Net capital gain from Form 2438, line 9a
b	Expenses allocable to tax-exempt interest income $	10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-
c	Section 4982 tax $	11	Add lines 7 through 10
d	Travel and entertainment $	12	Investment company taxable income (Part I, line 26)—line 6 less line 11
6	Add lines 1 through 5		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 23)

1	Balance at beginning of year	5	Distributions: a Cash
2	Net income (loss) per books		b Stock
3	Other increases (itemize):		c Property
		6	Other decreases (itemize):
		7	Add lines 5 and 6
4	Add lines 1, 2, and 3	8	Balance at end of year (line 4 less line 7)

[redacted] MERGE EIN [redacted] PRIOR YEAR EIN [redacted] BEGINNING ACCOUNTNG YEAR

Form **1120-S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
Go to *www.irs.gov/Form1120S* for instructions and the latest information.

OMB No. 1545-0123

2024

For calendar year 2024 or tax year beginning [redacted], 2024, ending [redacted], 20

A S election effective date [redacted]

B Business activity code number (see instructions) [redacted]

[redacted] **SOI INDUSTRY CODE**

C Check if Sch. M-3 attache[redacted]

TYPE OR PRINT

Name [redacted]

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state or province, country, and ZIP or foreign postal code [redacted]

D Employer identification number [redacted]

E Date incorporated [redacted] Month Inc

F Total assets (see instructions)
$ [redacted]

G Is the corpora[redacted] **ACCOUNTING PERIOD INDICATOR** ion beginning with this tax year? See instructions [redacted] ☐ Yes ☐ No

H Check if: **(1)** ☐ Final return **(2)** [redacted]lame change **(3)** ☐ Address change **(4)** ☐ Amended return **(5)** [redacted] election termination

I Enter the number of shareholders who were shareholders during any part of the tax year [redacted]

J Check if corporation: **(1)** [redacted] Aggregated activities for section 465 at-risk purposes **(2)** [redacted] Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Income	1a	Gross receipts or sales [redacted]	b Less returns and allowances [redacted]	c Balance	1c
	2	Cost of goods sold (attach Form 1125-A)			2
	3	Gross profit. Subtract line 2 from line 1c			3
	4	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4
	5	Other income (loss) (see instructions—attach statement) [redacted] **INCOME ADJUSTMENT**			5
	6	**Total income (loss).** Add lines 3 through 5 [redacted] **STORED GENERATED TOTAL RECEIPTS**			6
Deductions (see instructions for limitations)	7	Compensation of officers (see instructions—attach Form 1125-E)			7
	8	Salaries and wages (less employment credits)			8
	9	Repairs and maintenance			9
	10	Bad debts			10
	11	Rents			11
	12	Taxes and licenses			12
	13	Interest (see instructions)			13
	14	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14
	15	Depletion **(do not deduct oil and gas depletion)**			15
	16	Advertising			16
	17	Pension, profit-sharing, etc., plans			17
	18	Employee benefit programs			18
	19	Energy efficient commercial buildings deduction (attach Form 7205)			19
	20	Other deductions (attach statement) [redacted] **ESOP DIVIDENDS** [redacted] **TOTAL AMORTIZATION** [redacted] **DEDUCTION ADJUSTMENT**			20
	21	**Total deductions.** Add lines 7 through 20			21
	22	**Ordinary business income (loss).** Subtract line 21 from line 6			22
Tax and Payments	23a	Excess net passive income or LIFO recapture tax (see instructions)	23a [redacted]		
	b	Tax from Schedule D (Form 1120-S) [redacted] **INCOME TAX ADJUSTMENT**	23b [redacted]		
	c	Add lines 23a and 23b (see instructions for additional taxes)			23c
	24a	Current year's estimated tax payments and preceding year's overpayment credited to the current year	24a [redacted]		
	b	Tax deposited with Form 7004	24b [redacted]		
	c	Credit for federal tax paid on fuels (attach Form 4136)	24c [redacted]		
	d	Elective payment election amount from Form 3800	24d [redacted]		
	z	Add lines 24a through 24d [redacted] **ADJ TO TAX DUE**			24z
	25	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			25
	26	**Amount owed.** If line 24z is smaller than the total of lines 23c and 25, enter amount owed			26
	27	**Overpayment.** If line 24z is larger than the total of lines 23c and 25, enter amount overpaid			27
	28	Enter amount from line 27: **Credited to 2025 estimated tax** **Refunded**			28

Sign Here

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

Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name [redacted]	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120-S** (2024)

[redacted] INCLUDED IN LINE 23c: [redacted] RECAPTURE TAX FROM FORM 4255 [redacted] ADJUSTMENT TO TOTAL TAX

Schedule B **Other Information** (see instructions)

		Yes	No
1	Check accounting method: **a** ☐ Cash **b** ☐ Accrual **c** ☐ Other (specify)		
2	See the instructions and enter the: **a** Business activity **b** Product or service		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation		
4	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below			

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.		
	(i) Total shares of restricted stock		
	(ii) Total shares of non-restricted stock		
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.		
	(i) Total shares of stock outstanding at the end of the tax year		
	(ii) Total shares of stock outstanding if all instruments were executed		
6	Has this corporation filed, or is it required to file, **Form 8918**, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.		
8	If the corporation (**a**) was a C corporation before it elected to be an S corporation **or** the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, **and** (**b**) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions $		
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
10	Does the corporation satisfy one or more of the following? See instructions		
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than $30 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach **Form 8990**, Limitation on Business Interest Expense Under Section 163(j).		
11	Does the corporation satisfy **both** of the following conditions?		
a	The corporation's total receipts (see instructions) for the tax year were less than $250,000.		
b	The corporation's total assets at the end of the tax year were less than $250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.		

Schedule B Other Information (see instructions) *(continued)*			Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?			
	If "Yes," enter the amount of principal reduction	$		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions			
14a	Did the corporation make any payments that would require it to file Form(s) 1099?			
b	If "Yes," did or will the corporation file required Form(s) 1099?			
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?			
	If "Yes," enter the amount from Form 8996, line 15	$		
16	At any time during the tax year, did the corporation: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions			

Schedule K Shareholders' Pro Rata Share Items				Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 22)	1	
	2	Net rental real estate income (loss) (attach Form 8825)	2	
	3a	Other gross rental income (loss)	3a	
	b	Expenses from other rental activities (attach statement)	3b	
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4	Interest income	4	
	5	Dividends: **a** Ordinary dividends	5a	
		b Qualified dividends	5b	
	6	Royalties	6	
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	
	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a	
	b	Collectibles (28%) gain (loss)	8b	
	c	Unrecaptured section 1250 gain (attach statement)	8c	
	9	Net section 1231 gain (loss) (attach Form 4797)	9	
	10	Other income (loss) (see instructions) Type:	10	
Deductions	11	Section 179 deduction (attach Form 4562)	11	
	12a	Cash charitable contributions	12a	
	b	Noncash charitable contributions	12b	
	c	Investment interest expense	12c	
	d	Section 59(e)(2) expenditures Type:	12d	
	e	Other deductions (see instructions) Type:	12e	
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	
	b	Low-income housing credit (other)	13b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d	Other rental real estate credits (see instructions) Type:	13d	
	e	Other rental credits (see instructions) Type:	13e	
	f	Biofuel producer credit (attach Form 6478)	13f	
	g	Other credits (see instructions) Type:	13g	
International	14	Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance		
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	
	b	Adjusted gain or loss	15b	
	c	Depletion (other than oil and gas)	15c	
	d	Oil, gas, and geothermal properties—gross income	15d	
	e	Oil, gas, and geothermal properties—deductions	15e	
	f	Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	
	b	Other tax-exempt income	16b	
	c	Nondeductible expenses	16c	
	d	Distributions (attach statement if required) (see instructions) FINAL 1120S,PROP DISTRIBUTIONS	16d	
	e	Repayment of loans from shareholders	16e	
	f	Foreign taxes paid or accrued	16f	

BALANCE SHEET ELIMINATION CODE

Schedule K	Shareholders' Pro Rata Share Items *(continued)*		Total amount
Other Information	17a	Investment income	17a
	b	Investment expenses	17b
	c	Dividend distributions paid from accumulated earnings and profits FINAL 1120S DIV DISTRIBUTIONS	17c
	d	Other items and amounts (attach statement)	
Recon-ciliation	18	**Income (loss) reconciliation.** Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12e and 16f	18

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Other assets (attach statement)				
15	Total assets ASSET ADJ EOY				
	Liabilities and Shareholders' Equity				
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		( )		( )
27	Total liabilities and shareholders' equity LIABILITY ADJ EOY				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books		5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest $	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12e, and 16f (itemize):		6	Deductions included on Schedule K, lines 1 through 12e, and 16f, not charged against book income this year (itemize):	
a	Depreciation $		a	Depreciation $	
b	Travel and entertainment $		7	Add lines 5 and 6	
4	Add lines 1 through 3		8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account (see instructions)

		(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year				
2	Ordinary income from page 1, line 22				
3	Other additions				
4	Loss from page 1, line 22	( )			
5	Other reductions	( )			( )
6	Combine lines 1 through 5				
7	Distributions				
8	Balance at end of tax year. Subtract line 7 from line 6				

GENERATED TOTAL DISTRIBUTIONS

TAX BASE CODE

SCHEDULE D (Form 1120-S)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses and Built-in Gains

Attach to Form 1120-S.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to *www.irs.gov/Form1120S* for instructions and the latest information.

OMB No. 1545-0123

2024

Name

Employer identification number

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? . . . . . ☐ **Yes** ☐ **No**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked . .				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked . .				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked . .				

4	Short-term capital gain from installment sales from Form 6252, line 26 or 37	**4**	
5	Short-term capital gain or (loss) from like-kind exchanges from Form 8824	**5**	
6	Tax on short-term capital gain included on line 23 below	**6**	( )
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). Enter here and on Form 1120-S, Schedule K, line 7 or 10	**7**	

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked . .				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked . .				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked . .				

11	Long-term capital gain from installment sales from Form 6252, line 26 or 37	**11**	
12	Long-term capital gain or (loss) from like-kind exchanges from Form 8824	**12**	
13	Capital gain distributions (see instructions)	**13**	
14	Tax on long-term capital gain included on line 23 below	**14**	( )
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Enter here and on Form 1120-S, Schedule K, line 8a or 10	**15**	

Part III **Built-in Gains Tax** (See instructions **before** completing this part.)

16	Excess of recognized built-in gains over recognized built-in losses (attach computation statement)	**16**	
17	Taxable income (attach computation statement)	**17**	
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	**18**	
19	Section 1374(b)(2) deduction	**19**	
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	**20**	
21	Enter 21% (0.21) of line 20	**21**	
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	**22**	
23	**Tax.** Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120-S, page 1, line 23b	**23**	



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Final K-1 Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120-S)
Department of the Treasury
Internal Revenue Service

2024

For calendar year 2024, or tax year beginning / / 2024 ending / /

Shareholder's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return

D Corporation's total number of shares
Beginning of tax year . . . . . .
End of tax year . . . . . .

Part II Information About the Shareholder

E Shareholder's identifying number

F1 Shareholder's name, address, city, state, and ZIP code

F2 If the shareholder is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting:
TIN Name

F3 What type of entity is this shareholder?

G Current year allocation percentage . . . %

H Shareholder's number of shares
Beginning of tax year . . . . . .
End of tax year . . . . . .

I Loans from shareholder
Beginning of tax year . . . . . $
End of tax year . . . . . $

Line 13 Credits

For IRS Use Only: A B C D E F G H I J; K L M N O P Q R S T U; V W X Y Z AA AB AC AD AE; AF AG AH AI AJ AK AL AM AN AO AP; AQ AR AS AT AU AV AW AX AY AZ BA; BB BC ZZ QQ

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
2	Net rental real estate income (loss)		**See "For IRS Use ONLY" section (bottom left) for more detail.**
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked . . . ☐
6	Royalties	15	Alternative minimum tax (AMT) items: A B C D E E F ZZ
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis: A B C D E E F ZZ
10	Other income (loss): A B C D E E F G I; J K M N O S ZZ QQ		
11	Section 179 deduction	17	Other information: A B C D E E F G H I J K L M N O P; Q R U V AA AB AC AJ AN AP AS AT AU AV AW ZZ QQ
12	Other deductions: A B C D E E F G H I J L M O; W X Y Z AA AB AC ZZ QQ		

18 ☐ More than one activity for at-risk purposes*
19 ☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

SCHEDULE K-2 (Form 1120-S)

Department of the Treasury
Internal Revenue Service

Shareholders' Pro Rata Share Items—International

Attach to Form 1120-S.

Go to *www.irs.gov/Form1120S* for instructions and the latest information.

OMB No. 1545-0123

2024

Name of corporation

Employer identification number (EIN)

A Check to indicate the parts of Schedule K-2 that apply.

			Yes	No
1	Does Part I apply? If "Yes," complete and attach Part I	1		
2	Does Part II apply? If "Yes," complete and attach Part II	2		
3	Does Part III apply? If "Yes," complete and attach Part III	3		
4	Does Part IV apply? If "Yes," complete and attach Part IV	4		
5	Does Part V apply? If "Yes," complete and attach Part V	5		
6	Does Part VI apply? If "Yes," complete and attach Part VI	6		
7	Does Part VII apply? If "Yes," complete and attach Part VII	7		

Part I Corporation's Other Current Year International Information

Check box(es) for additional specified attachments. See instructions.

- ☐ 1. Gain on personal property sale
- ☐ 2. Foreign oil and gas taxes
- ☐ 3. Splitter arrangements
- ☐ 4. Foreign tax translation
- ☐ 5. High-taxed income
- ☐ 6. Section 267A disallowed deduction
- ☐ 7. Form 8858 information
- ☐ 8. Form 5471 information
- ☐ 9. Other forms
- ☐ 10. Shareholder loan transactions
- ☐ 11. Entity treatment for certain S corporations
- ☒ 12. Reserved for future use
- ☐ 13. Other international items (attach description and statement)

Part II Foreign Tax Credit Limitation

Section 1—Gross Income

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code ____)	(f) Sourced by shareholder	(g) Total
1 Sales							
A							
B							
C							
2 Gross income from performance of services							
A							
B							
C							
3 Gross rental real estate income							
A							
B							
C							
4 Other gross rental income							
A							
B							
C							

Name of corporation | EIN

Part II Foreign Tax Credit Limitation (*continued*)

Section 1—Gross Income (*continued*)

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)	(f) Sourced by shareholder	(g) Total
5 Reserved for future use							
6 Interest income							
A							
B							
C							
7 Ordinary dividends (exclude amount on line 8)							
A							
B							
C							
8 Qualified dividends							
A							
B							
C							
9 Reserved for future use							
10 Royalties and license fees							
A							
B							
C							
11 Net short-term capital gain							
A							
B							
C							
12 Net long-term capital gain							
A							
B							
C							
13 Collectibles (28%) gain							
A							
B							
C							
14 Unrecaptured section 1250 gain							
A							
B							
C							

Name of corporation | EIN

Part II Foreign Tax Credit Limitation (*continued*)

Section 1—Gross Income (*continued*)

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)	(f) Sourced by shareholder	(g) Total
15 Net section 1231 gain							
A							
B							
C							
16 Section 986(c) gain							
17 Section 987 gain							
18 Section 988 gain							
19 Section 951(a) inclusions							
A							
B							
C							
20 Other income (see instructions)							
A							
B							
C							
21 Section 951A(a) inclusions (see instructions)							
22 Reserved for future use							
A							
B							
C							
23 Reserved for future use							
A							
B							
C							
24 **Total gross income** (combine lines 1 through 23)	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
A							
B							
C							

Part II **Foreign Tax Credit Limitation** (*continued*)

Section 2—Deductions

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)	(f) Sourced by shareholder	(g) Total
25 Expenses allocable to sales income							
26 Expenses allocable to gross income from performance of services							
27 Net short-term capital loss							
28 Net long-term capital loss							
29 Collectibles loss							
30 Net section 1231 loss							
31 Other losses							
32 Research & experimental (R&E) expenses							
A SIC code:							
B SIC code:							
C SIC code:							
33 Allocable rental expenses—depreciation, depletion, and amortization							
34 Allocable rental expenses—other than depreciation, depletion, and amortization							
35 Allocable royalty and licensing expenses—depreciation, depletion, and amortization							
36 Allocable royalty and licensing expenses—other than depreciation, depletion, and amortization							
37 Depreciation not included on line 33 or line 35							
38 Charitable contributions							
39 Interest expense specifically allocable under Regulations section 1.861-10(e)							
40 Other interest expense specifically allocable under Regulations section 1.861-10T							
41 Other interest expense—business							
42 Other interest expense—investment							
43 Other interest expense—passive activity							
44 Section 59(e)(2) expenditures, excluding R&E expenses on line 32							
45 Foreign taxes not creditable but deductible							

Part II Foreign Tax Credit Limitation (*continued*)

Section 2—Deductions (*continued*)

	Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)	(f) Sourced by shareholder	(g) Total
46	Section 986(c) loss							
47	Section 987 loss							
48	Section 988 loss							
49	Other allocable deductions (see instructions)							
50	Other apportioned share of deductions (see instructions)							
51	Reserved for future use							
52	Reserved for future use							
53	Reserved for future use							
54	**Total deductions** (combine lines 25 through 53)							
55	**Net income (loss)** (subtract line 54 from line 24)							

Part III Other Information for Preparation of Form 1116

Section 1—R&E Expenses Apportionment Factors

	Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)	(f) Sourced by shareholder	(g) Total
1	Gross receipts by SIC code							
A	SIC code:							
B	SIC code:							
C	SIC code:							
D	SIC code:							
E	SIC code:							
F	SIC code:							

2	Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.		
A	R&E expense with respect to activity performed in the United States		
	(i) SIC code: _____	2A(i)	
	(ii) SIC code: _____	2A(ii)	
	(iii) SIC code: _____	2A(iii)	
B	R&E expense with respect to activity performed outside the United States		
	(i) SIC code: _____	2B(i)	
	(ii) SIC code: _____	2B(ii)	
	(iii) SIC code: _____	2B(iii)	

Name of corporation | EIN

Part III Other Information for Preparation of Form 1116 (*continued*)

Section 2—Interest Expense Apportionment Factors

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)	(f) Sourced by shareholder	(g) Total
1 Total average value of assets							
2 Reserved for future use							
3 Assets attracting directly allocable interest expense under Regulations section 1.861-10(e)							
4 Other assets attracting directly allocable interest expense under Regulations section 1.861-10T							
5 Assets excluded from apportionment formula							
6a Total assets used for apportionment (subtract the sum of lines 3, 4, and 5 from the sum of lines 1 and 2)							
b Assets attracting business interest expense							
c Assets attracting investment interest expense							
d Assets attracting passive activity interest expense							
7 Basis in stock of 10%-owned noncontrolled foreign corporations (see attachment)							
8 Basis in stock of CFCs (see attachment)							

Name of corporation | EIN

Part III Other Information for Preparation of Form 1116 (*continued*)

Section 3—Foreign Taxes

Description	(a) Type of tax	(b) Section 951A category income		(c) Foreign branch category income		
		U.S.	Foreign	U.S.	Foreign	Shareholder
1 Direct (section 901 or 903) foreign taxes: ☐ Paid ☐ Accrued						
A						
B						
C						
D						
E						
F						
2 Reduction of taxes (total)						
A Taxes on foreign mineral income						
B Reserved for future use						
C International boycott provisions						
D Failure-to-file penalties						
E Taxes with respect to splitter arrangements						
F Taxes on foreign corporate distributions						
G Other						
3 Foreign tax redeterminations						
A Related tax year: Date tax paid: Contested tax ☐						
B Related tax year: Date tax paid: Contested tax ☐						
C Related tax year: Date tax paid: Contested tax ☐						
4 Reserved for future use						
5 Reserved for future use						
6 Reserved for future use						

Name of corporation | EIN

Part III **Other Information for Preparation of Form 1116** (*continued*)

Section 3—Foreign Taxes (*continued*)

	(d) Passive category income			(e) General category income			(f) Other (category code _____)	(g) Total
	U.S.	Foreign	Shareholder	U.S.	Foreign	Shareholder		
1								
A								
B								
C								
D								
E								
F								
2								
A								
B								
C								
D								
E								
F								
G								
3								
A								
B								
C								
4								
5								
6								

Name of corporation | EIN

Part IV Distributions From Foreign Corporations to S Corporation

	(a) Name of distributing foreign corporation	(b) EIN or reference ID number	(c) Date of distribution	(d) Functional currency of distributing foreign corporation	(e) Amount of distribution in functional currency
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
O					

	(f) Amount of E&P distribution in functional currency	(g) Spot rate (functional currency to U.S. dollars)	(h) Amount of distribution in U.S. dollars	(i) Amount of E&P distribution in U.S. dollars	(j) Qualified foreign corporation	(k) Reserved for future use
A					☐	
B					☐	
C					☐	
D					☐	
E					☐	
F					☐	
G					☐	
H					☐	
I					☐	
J					☐	
K					☐	
L					☐	
M					☐	
N					☐	
O					☐	

Name of corporation | EIN

Part V Information on Shareholders' Section 951(a)(1) and Section 951A Inclusions

a Separate category (enter code—see instructions) . . . . . _____

b If U.S. source, complete as a separate Part V by separate category and check box . . . . . ☐

	(a) Name of CFC	(b) EIN or reference ID number	(c) Ending of CFC tax year	(d) Shareholders' share of CFC items through their ownership in the corporation ("aggregate share")	(e) Aggregate share of subpart F income	(f) Aggregate section 951(a)(1)(B) inclusion	(g) Tested income
A							
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
1	**Corporation total** (sum for all CFCs)						

	(h) Tested loss	(i) Aggregate share of tested income	(j) Aggregate share of tested loss	(k) Aggregate share of Qualified Business Asset Investment (QBAI)	(l) Aggregate share of the tested loss QBAI amount	(m) Aggregate share of tested interest income	(n) Aggregate share of tested interest expense
A	( )		( )		( )		
B	( )		( )		( )		
C	( )		( )		( )		
D	( )		( )		( )		
E	( )		( )		( )		
F	( )		( )		( )		
G	( )		( )		( )		
H	( )		( )		( )		
I	( )		( )		( )		
J	( )		( )		( )		
K	( )		( )		( )		
1	( )		( )		( )		

Name of corporation | EIN

Part VI Information Regarding Passive Foreign Investment Companies (PFICs)

Section 1—General Information

General Information

	(a) Name of PFIC	(b) EIN or reference ID number	(c) Address of PFIC	(d) Beginning of PFIC tax year	(e) Ending of PFIC tax year
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					

	Summary of Annual Information				Information Regarding Elections				
	(f) Description of each class of PFIC shares	(g) Dates PFIC shares acquired during tax year (if applicable)	(h) Total number of PFIC shares held at end of tax year	(i) Total value of PFIC shares held at end of tax year	(j) Election by corporation (enter code—see instructions)	(k) Check if foreign corporation has documented its eligibility to be treated as a qualifying insurance corporation under section 1297(f)(2).	(l) Check if PFIC has indicated its shares are "marketable stock" within the meaning of section 1296(e).	(m) Check if PFIC is also a controlled foreign corporation (CFC) within the meaning of section 957.	(n) Check if PFIC meets the income test or asset test of section 1297(a) for the tax year.
A						☐	☐	☐	☐
B						☐	☐	☐	☐
C						☐	☐	☐	☐
D						☐	☐	☐	☐
E						☐	☐	☐	☐
F						☐	☐	☐	☐
G						☐	☐	☐	☐
H						☐	☐	☐	☐
I						☐	☐	☐	☐
J						☐	☐	☐	☐
K						☐	☐	☐	☐
L						☐	☐	☐	☐

Name of corporation | EIN

Part VI Information Regarding Passive Foreign Investment Companies (PFICs) (*continued*)

Section 2—Additional Information on PFIC or Qualified Electing Fund (QEF)

	General Information		QEF Information		Section 1296 Mark-to-Market Information		Section 1291 and Other Information		
	(a) Name of PFIC	**(b)** EIN or reference ID number	**(c)** Ordinary earnings	**(d)** Net capital gain	**(e)** Fair market value (FMV) of PFIC shares at beginning of tax year	**(f)** FMV of PFIC shares at end of tax year	**(g)** Dates PFIC shares were acquired	**(h)** Amount of cash and FMV of property distributed by PFIC during the current tax year (if applicable)	**(i)** Dates of distribution
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
L									

Section 1291 and Other Information

	(j) Total creditable foreign taxes attributable to distribution by PFIC	**(k)** Total distributions from PFIC in preceding 3 tax years	**(l)** Dates PFIC shares disposed of during tax year (if applicable)	**(m)** Amount realized on disposition of PFIC shares	**(n)** Tax basis of PFIC shares on dates of disposition	**(o)** Gain (loss) on disposition of PFIC shares
A						
B						
C						
D						
E						
F						
G						
H						
I						
J						
K						
L						

Name of corporation | EIN

Part VII S Corporation's Interest in Foreign Corporation Income (Section 960)

A Enter EIN or reference ID number of controlled foreign corporation: _____ **B** Separate category (enter code—see instructions): _____

C If PAS was entered on line B, enter the applicable grouping under Regulations section 1.904-4(c). See instructions . . . . . _____

D Check the box and attach a statement if there is more than one source country for a line. See instructions ☐ **E** If U.S. source, check the box and complete a separate Part VII ☐

F If foreign oil related income or foreign oil and gas extraction income, check the box and attach a separate Part VII ☐ **G** Enter functional currency of foreign corporation:

Enter amounts in functional currency of the foreign corporation (unless otherwise noted).	**(i)** Country code	**(ii)** S corporation's share of foreign corporation's net income (functional currency)	**(iii)** Foreign corporation's total net income (functional currency) (see instructions)	**(iv)** Foreign corporation's current year foreign taxes for which credit allowed (U.S. dollars) (see instructions)
1 Subpart F income groups				
a Dividends, interest, rents, royalties, and annuities (total) . .				
(1) Unit:				
(2) Unit:				
b Net gain from certain property transactions (total)				
(1) Unit:				
(2) Unit:				
c Net gain from commodities transactions (total)				
(1) Unit:				
(2) Unit:				
d Net foreign currency gain (total)				
(1) Unit:				
(2) Unit:				
e Income equivalent to interest (total)				
(1) Unit:				
(2) Unit:				
f Other foreign personal holding company income (total) . .				
(1) Unit:				
(2) Unit:				
g Foreign base company sales income (total)				
(1) Unit:				
(2) Unit:				
h Foreign base company services income (total)				
(1) Unit:				
(2) Unit:				
i Full inclusion foreign base company income (total) . . .				
(1) Unit:				
(2) Unit:				
j Insurance income (total)				
(1) Unit:				
(2) Unit:				
k International boycott income (total)				
l Bribes, kickbacks, and other payments (total)				
m Section 901(j) (total)				

Corporation Study

Name of corporation | **EIN**

Part VII **S Corporation's Interest in Foreign Corporation Income (Section 960)** (*continued*)

	Enter amounts in functional currency of the foreign corporation (unless otherwise noted).	**(i)** Country code	**(ii)** S corporation's share of foreign corporation's net income (functional currency)	**(iii)** Foreign corporation's total net income (functional currency) (see instructions)	**(iv)** Foreign corporation's current year foreign taxes for which credit allowed (U.S. dollars) (see instructions)
2	Recaptured subpart F income				
3	Tested income group (total)				
	(1) Unit:				
	(2) Unit:				
4	Residual income group (total)				
	(1) Unit:				
	(2) Unit:				
5	**Total**				

SCHEDULE M-3 (Form 1120-S)
(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for S Corporations With Total Assets of $10 Million or More

▶ **Attach to Form 1120-S.**
▶ **Go to *www.irs.gov/Form1120S* for instructions and the latest information.**

OMB No. 1545-0123

Name of corporation | **Employer identification number**

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? See instructions if multiple non-tax-basis income statements are prepared.
- ☐ **Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement.
- ☐ **No.** Go to line 1b.

b Did the corporation prepare a non-tax-basis income statement for that period?
- ☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.
- ☐ **No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a.

2 Enter the income statement period: Beginning ___/___/___ Ending ___/___/___

3a Has the corporation's income statement been restated for the income statement period on line 2?
- ☐ **Yes.** If "Yes," attach an explanation and the amount of each item restated.
- ☐ **No.**

b Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?
- ☐ **Yes.** If "Yes," attach an explanation and the amount of each item restated.
- ☐ **No.**

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	**4a**	
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Tax-basis (4) ☐ Other (specify) ___		
5a	Net income from nonincludible foreign entities (attach statement)	**5a**	( )
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	**5b**	
6a	Net income from nonincludible U.S. entities (attach statement)	**6a**	( )
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	**6b**	
7a	Net income (loss) of other foreign disregarded entities (attach statement)	**7a**	
b	Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)	**7b**	
c	Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement)	**7c**	
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	**8**	
9	Adjustment to reconcile income statement period to tax year (attach statement)	**9**	
10	Other adjustments to reconcile to amount on line 11 (attach statement)	**10**	
11	**Net income (loss) per income statement of the corporation.** Combine lines 4 through 10 **Note:** Part I, line 11, must equal Part II, line 26, column (a); or Schedule M-1, line 1. See instructions.	**11**	

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines:

		Total Assets	Total Liabilities
a	Included on Part I, line 4		
b	Removed on Part I, line 5		
c	Removed on Part I, line 6		
d	Included on Part I, line 7		

Name of corporation | Employer identification number

Part II **Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

	Income (Loss) Items (attach statements for lines 1 through 10)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions				
4	Gross foreign distributions previously taxed				
5	Income (loss) from equity method U.S. corporations				
6	U.S. dividends not eliminated in tax consolidation				
7	Income (loss) from U.S. partnerships				
8	Income (loss) from foreign partnerships				
9	Income (loss) from other pass-through entities				
10	Items relating to reportable transactions				
11	Interest income (see instructions)				
12	Total accrual to cash adjustment				
13	Hedging transactions				
14	Mark-to-market income (loss)				
15	Cost of goods sold (see instructions)	( )			( )
16	Sale versus lease (for sellers and/or lessors)				
17	Section 481(a) adjustments				
18	Unearned/deferred revenue				
19	Income recognition from long-term contracts				
20	Original issue discount and other imputed interest				
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e	Abandonment losses				
f	Worthless stock losses (attach statement)				
g	Other gain/loss on disposition of assets other than inventory				
22	Other income (loss) items with differences (attach statement)				
23	**Total income (loss) items.** Combine lines 1 through 22				
24	**Total expense/deduction items** (from Part III, line 32)				
25	Other items with no differences				
26	**Reconciliation totals.** Combine lines 23 through 25				

Note: Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1120-S, Schedule K, line 18.

M-3 BOOK ADJUSTMENT | M-3 TEMPORARY ADJUSTMENT | M-3 PERMANENT ADJUSTMENT | M-3 RETURN ADJUSTMENT

Name of corporation | Employer identification number

Part III **Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense				
2	U.S. deferred income tax expense				
3	State and local current income tax expense				
4	State and local deferred income tax expense				
5	Foreign current income tax expense (other than foreign withholding taxes)				
6	Foreign deferred income tax expense				
7	Equity-based compensation				
8	Meals and entertainment				
9	Fines and penalties				
10	Judgments, damages, awards, and similar costs				
11	Pension and profit-sharing				
12	Other post-retirement benefits				
13	Deferred compensation				
14	Charitable contribution of cash and tangible property				
15	Charitable contribution of intangible property				
16	Current year acquisition or reorganization investment banking fees				
17	Current year acquisition or reorganization legal and accounting fees				
18	Current year acquisition/reorganization other costs				
19	Amortization/impairment of goodwill				
20	Amortization of acquisition, reorganization, and start-up costs				
21	Other amortization or impairment write-offs				
22	Reserved				
23a	Depletion—Oil & Gas				
b	Depletion—Other than Oil & Gas				
24	Depreciation				
25	Bad debt expense				
26	Interest expense (see instructions)				
27	Corporate-owned life insurance premiums				
28	Purchase versus lease (for purchasers and/or lessees)				
29	Research and development costs				
30	Section 118 exclusion (attach statement)				
31	Other expense/deduction items with differences (attach statement)				
32	**Total expense/deduction items.** Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive				

Form **1125-A**
(Rev. November 2024)
Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
Go to *www.irs.gov/Form1125A* for the latest information.

OMB No. 1545-0123

Name

Employer identification number

1	Inventory at beginning of year	**ADJUSTMENT TO BEGINNING INVENTORIES**	1
2	Purchases	**ADJUSTMENT TO PURCHASES**	2
3	Cost of labor		3
4	Additional section 263A costs (attach schedule)		4
5	Other costs (attach schedule)		5
6	**Total.** Add lines 1 through 5		6
7	Inventory at end of year		7
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2, or the appropriate line of your tax return. See instructions		8

9a Check all methods used for valuing closing inventory. See instructions.

- *(i)* ☐ Cost
- *(ii)* ☐ Lower of cost or market
- *(iii)* ☐ Other (specify method used and attach explanation) _____

For certain small business taxpayers, alternative methods of accounting for inventories:

- *(iv)* ☐ Non-incidental materials and supplies method
- *(v)* ☐ AFS method
- *(vi)* ☐ Non-AFS method

b Check if there was a writedown of subnormal goods . . . . . ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . . ☐

d *(i)* If the LIFO inventory method was used for this tax year, enter amount of closing inventory figured under LIFO **9d(i)**

(ii) If the LIFO inventory method was used for this tax year, enter amount of the closing LIFO Reserve . . . . **9d(ii)**

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . ☐ Yes ☐ No

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Small business taxpayers. For tax years beginning after December 31, 2023, if filing Form 1125-A for a small business taxpayer that uses an alternative method of accounting for inventories, check the applicable box on line 9a(iv) through 9a(vi). See the instructions for line 9.

General Instructions

Purpose of Form

Use Form 1125-A to figure and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065 must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1(a).

If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for small business taxpayers. A small business taxpayer can account for inventory by treating the inventory as non-incidental materials and supplies (line 9a(iv)), or conforming to its treatment of inventory in an applicable financial statement (as defined in section 451(b)(3)) (line 9a(v)). If it does not have an applicable financial statement, a small business taxpayer can use the method of accounting used in its books and records prepared according to its accounting procedures (line 9a(vi)).

See the discussion on small business taxpayers in the instructions for your tax return. Also see sections 448(c) and 471(c).

For additional guidance on methods of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing methods of accounting, see Form 3115, Application for Change in Accounting Method, and the Instructions for Form 3115.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business and Pub. 225, Farmer's Tax Guide.

Form **1125-E**
(Rev. October 2016)
Department of the Treasury
Internal Revenue Service

Compensation of Officers

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.**
▶ **Information about Form 1125-E and its separate instructions is at *www.irs.gov/form1125e*.**

OMB No. 1545-0123

Name | **Employer identification number**

Note: Complete Form 1125-E only if total receipts are $500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	**(b)** Social security number (see instructions)	**(c)** Percent of time devoted to business	Percent of stock owned		**(f)** Amount of compensation
			(d) Common	**(e)** Preferred	
1	[redacted]	%	%	%	[redacted]
	[redacted]	%	%	%	[redacted]
	[redacted]	%	%	%	[redacted]
	[redacted]	%	%	%	[redacted]
	[redacted]	%	%	%	[redacted]
	[redacted]	%	%	%	[redacted]
	[redacted]	%	%	%	[redacted]
	[redacted]	%	%	%	[redacted]
	[redacted]	%	%	%	[redacted]
	[redacted]	%	%	%	[redacted]
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	

2	Total compensation of officers	2	
3	Compensation of officers claimed on Form 1125-A or elsewhere on return	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return	4	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 55989C Form **1125-E** (Rev. 10-2016)

Form **3468**

Department of the Treasury
Internal Revenue Service

Investment Credit

Attach to your tax return.
Go to *www.irs.gov/Form3468* for instructions and the latest information.

OMB No. 1545-0155

2024

Attachment Sequence No. **174**

Name(s) shown on return

Identifying number

Part I Information on Qualified Property or Qualified Facility (see instructions)

1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility . . . . . .

2a **(i)** Enter the facility's emissions value or rate (kg of CO_2e per kg of qualified clean hydrogen):

(ii) Enter the Department of Energy (DOE) control number, if applicable (see instructions):

b Check this box if you are claiming a section 48E credit for a qualified facility and you have petitioned for a provisional emissions rate, and have received an emissions value from the DOE and/or used a designated lifecycle analysis (LCA) model to determine an emissions value. See instructions . . . . . ☐

3a Type (solar, clean hydrogen, rehabilitation, etc.):

b If different from filer, enter:

(i) Owner's name:

(ii) Owner's TIN:

c Address of the facility (if applicable):

d Coordinates. **(i)** Latitude: ☐ ☐☐.☐☐☐☐☐☐ **(ii)** Longitude: ☐ ☐☐☐.☐☐☐☐☐☐

Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.

e Check this box if the property includes qualified interconnection property under section 48(a)(8) or 48E(b)(1)(B)(i) . . . ☐

4 Date construction began (MM/DD/YYYY):

5 Date placed in service (MM/DD/YYYY):

6 Is the facility an expansion of an existing facility? . . . . . ☐ Yes ☐ No

7 Does the property, facility, or project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?

a ☐ Yes.
b ☐ No.
c ☐ Not applicable; the facility doesn't produce electricity.

8 Does the property, facility, or project satisfy the prevailing wage and apprenticeship requirements?

a ☐ Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.
b ☐ Yes, and either (i) section 48(a)(9)(B)(ii), 48E(a)(2)(A)(ii)(II), or 48E(a)(2)(B)(ii)(II) applies if construction began before January 29, 2023; or (ii) sections 48(a)(10) and (11), or 48E(d)(3) and (4) apply.
c ☐ No.
d ☐ Not applicable.

9 Does the property, facility, or project qualify for a domestic content bonus credit per section 48(a)(12)(B) or 48E(a)(3)(B)?

a ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus). Attach the required information.
b ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus). Attach the required information.
c ☐ No.

10 Does the property, facility, or project qualify for an energy community bonus credit per section 48(a)(14) or 48E(a)(3)(A)?

a ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus).
b ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus).
c ☐ No.

11 Does the property, facility, or project qualify for the low-income communities bonus credit under section 48(e)(2) or 48E(h)(2)? (The facility must have received an allocation of capacity limitation.)

a ☐ Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).
b ☐ Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).
c ☐ Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B) or 48E(h)(2)(B) (20% bonus).
d ☐ Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) or 48E(h)(2)(C) (20% bonus).
e If "Yes" to line 11a, 11b, 11c, or 11d, enter your 48(e) or 48E(h) Control Number:
f Enter the originating pass-through entity's employer identification number (EIN) (if applicable):
g ☐ No.

Part I **Information on Qualified Property or Qualified Facility** (see instructions) *(continued)*

12 Enter the nameplate capacity or storage capacity for your property, facility, or project.

a ☐ Solar.

(i) Nameplate capacity: _____ kilowatt (kW) direct current (dc)

(ii) Nameplate capacity: _____ kW ac

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

b ☐ Wind nameplate capacity: _____ kW ac

c ☐ Other.

(i) Type: _____

(ii) Nameplate capacity: _____ kW

(iii) Kilowatt type: ☐ ac ☐ dc

d ☐ Energy storage.

(i) Power capacity rating: _____ kW

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

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

e ☐ Not applicable.

13 Are you claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election? . . . . . ☐ Yes ☐ No

If "Yes," complete lines 13a through 13e. If you acquired more than one property as a lessee, attach a statement showing the information below separately reported for each property.

a Name of lessor: _____

b Address of lessor: _____

c Description of property: _____

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

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

Part II **Qualifying Advanced Coal Project Credit and Qualifying Gasification Project Credit**

Section A—Qualifying Advanced Coal Project Credit Under Section 48A (see instructions)

1a	Enter the qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i)	**1a**			
b	Multiply line 1a by 20% (0.20)		**1b**		
2a	Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii)	**2a**			
b	Multiply line 2a by 15% (0.15)		**2b**		
3a	Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii)	**3a**			
b	Multiply line 3a by 30% (0.30)		**3b**		

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

4a	Enter the qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions	**4a**			
b	Multiply line 4a by 30% (0.30)		**4b**		
5a	Enter the qualified investment in property other than in line 4a above placed in service during the tax year	**5a**			
b	Multiply line 5a by 20% (0.20)		**5b**		
6	Enter the applicable unused investment credit from cooperatives. See instructions		**6**		
7	Add lines 1b, 2b, 3b, 4b, 5b, and 6. Report this amount on Form 3800, Part III, line 1a				**7**

Part III Qualifying Advanced Energy Project Credit Under Section 48C (see instructions)

Caution: You cannot claim any investment credits for a facility or property under section 48C if you also claimed credits under section 45X.

1a	Enter the qualified investment in advanced energy project property placed in service during the tax year	1a			
b	If you checked the box in Part I, line 8a, and it's consistent with your section 48C application per Notice 2023-18, enter 30%. If you checked the box in Part I, line 8c, enter 6%	1b	%		
c	Multiply line 1a by line 1b			1c	
d	Enter your section 48C Allocation control number:				
e	Is the facility in a section 48C energy community census tract? ☐ Yes ☐ No				
f	Enter the originating pass-through entity's EIN (if applicable):				
2	Enter the applicable unused investment credit from cooperatives. See instructions			2	
3	Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1d				3

Part IV Advanced Manufacturing Investment Credit Under Section 48D (see instructions)

1a	Check the box below that applies to your advanced manufacturing investment project. ☐ Semiconductor manufacturing facility ☐ Semiconductor equipment manufacturing facility				
b	Enter the basis of the qualified investment for the tax year with respect to any advanced manufacturing facility	1b			
c	Multiply line 1b by 25% (0.25)			1c	
2	Enter the applicable unused investment credit from cooperatives. See instructions			2	
3	Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1o				3

Part V Clean Electricity Investment Credit Under Section 48E

Section A—Qualified Clean Electricity Facilities (see instructions)

Caution: You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

1a	Enter the basis of the qualified investment for any qualified facility described in section 48E(b)(1) placed in service during the tax year	1a			
b	If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	1b	%		
c	Multiply line 1a by line 1b			1c	
d	If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 1f	1d	%		
e	Multiply line 1a by line 1d			1e	
f	If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 1h	1f	%		
g	Multiply line 1a by line 1f			1g	
h	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), 12b, or 12c(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 1n and enter -0-, and then go to line 2	1h	%		
i	Enter the amount of capacity limitation you were allocated in the allocation letter	1i	kW		
j	If the entry on Part I, line 12a(i), 12b, or 12c(ii), equals the entry on line 1i, multiply line 1a by line 1h and go to line 1n. Otherwise, continue to line 1k	1j			
k	If the entry on Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, divide line 1i by Part I, line 12a(i), 12b, or 12c(ii)	1k			
l	Multiply line 1h by line 1k	1l			
m	Multiply line 1a by line 1l	1m			
n	If Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, enter the amount from line 1m. Otherwise, enter the amount from line 1j			1n	
2	Add lines 1c, 1e, 1g, and 1n				2

Part V Clean Electricity Investment Credit Under Section 48E *(continued)*

Section B—Qualified Energy Storage Technology (see instructions)

Caution: You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

3a	Enter the basis of the qualified investment for any energy storage technology described in section 48E(c) placed in service during the tax year	**3a**			
b	If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**3b**	%		
c	Multiply line 3a by line 3b			**3c**	
d	If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 3f	**3d**	%		
e	Multiply line 3a by line 3d			**3e**	
f	If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 4	**3f**	%		
g	Multiply line 3a by line 3f			**3g**	
h	Reserved for future use	**3h**			
i	Reserved for future use	**3i**			
j	Reserved for future use	**3j**			
k	Reserved for future use	**3k**			
l	Reserved for future use	**3l**			
m	Reserved for future use	**3m**			
n	Reserved for future use			**3n**	
4	Add lines 3c, 3e, and 3g				**4**

Section C—Totals, Credit Reduction for Subsidized Energy Financing or Private Activity Bonds, and Credit Phaseout (see instructions)

5	Add Part V, lines 2 and 4	**5**			
	If proceeds of subsidized energy financing or private activity bonds were **not** used to finance your qualified clean electricity facility or your qualified energy storage technology, skip line 6, and go to line 7.				
6a	**Divide.** Sum, for the tax year and all prior tax years, of all proceeds of subsidized energy financing or private activity bonds used to finance the qualified facility or qualified storage technology, as of the close of the tax year	**6a**			
	Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year				
b	Multiply line 5 by line 6a	**6b**			
c	Multiply line 5 by 15% (0.15)	**6c**			
d	Enter the smaller of line 6b or 6c	**6d**			
e	Subtract line 6d from line 5	**6e**			
7	If proceeds of subsidized energy financing or private activity bonds were used to finance your facility, enter the amount from line 6e. Otherwise, enter the amount from line 5	**7**			
8	If you are making an elective payment election under section 6417 and the facility doesn't meet the rules of section 45Y(g)(12)(B)(i), or doesn't have a maximum net output of less than 1 MW (as measured in ac) and construction began in 2024 or 2025, multiply line 7 by line A or B below. All others, enter the amount from line 7. A. Construction began in 2024, 90% (0.90) B. Construction began in 2025, 85% (0.85)			**8**	
9	Reserved for future use			**9**	
10	Enter the applicable unused investment credit from cooperatives. See instructions			**10**	
11	Add lines 8 and 10. Report this amount on Form 3800, Part III, line 1v				**11**

Part VI Energy Credit Under Section 48

Section A—Geothermal Energy Credit (see instructions)

1a	Enter the basis of property using geothermal energy placed in service during the tax year	1a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	1b	%		
c	Multiply line 1a by line 1b			1c	
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 1f	1d	%		
e	Multiply line 1a by line 1d			1e	
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 2	1f	%		
g	Multiply line 1a by line 1f			1g	
2	Add lines 1c, 1e, and 1g				2

Section B—Solar Energy Credit (see instructions)

3a	Enter the basis of property using solar illumination (including electrochromic glass) or either solar energy property or solar facility placed in service during the tax year	3a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	3b	%		
c	Multiply line 3a by line 3b			3c	

Caution: Property described under section 48(a)(3)(ii) does not qualify for the solar facility in connection with low-income community bonus credit under section 48(e). If completing Section B for a section 48(a)(3)(ii) property, skip lines 3d through 3j, and go to line 3k.

d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 3j and enter -0-, and then go to line 3k	3d	%		
e	Enter the amount of capacity limitation you were allocated in the allocation letter	3e	kW dc		
f	If the entry on Part I, line 12a(i), equals the entry on line 3e, multiply line 3a by line 3d and go to line 3j. Otherwise, continue to line 3g	3f			
g	If the entry on Part I, line 12a(i), is more than the entry on line 3e, divide line 3e by Part I, line 12a(i)	3g			
h	Multiply line 3d by line 3g	3h			
i	Multiply line 3a by line 3h	3i			
j	If Part I, line 12a(i), is more than the entry on line 3e, enter the amount from line 3i. Otherwise, enter the amount from line 3f			3j	
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 3m	3k	%		
l	Multiply line 3a by line 3k			3l	
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 4	3m	%		
n	Multiply line 3a by line 3m			3n	
4	Add lines 3c, 3j, 3l, and 3n				4

Part VI Energy Credit Under Section 48 *(continued)*

Section C—Qualified Fuel Cell Property (see instructions)

5a	Enter the basis of property using qualified fuel cell property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008	**5a**				
b	Multiply line 5a by 30% (0.30)	**5b**				
c	Enter the applicable kW capacity of property on line 5a. See instructions	**5c**				
d	Multiply line 5c by $1,000	**5d**				
e	Enter the smaller of line 5b or 5d			**5e**		
f	Enter the basis of property using qualified fuel cell property placed in service during the tax year that is attributable to periods after October 3, 2008	**5f**				
g	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**5g**	%			
h	Multiply line 5f by line 5g	**5h**				
i	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 5l	**5i**	%			
j	Multiply line 5f by line 5i	**5j**				
k	Reserved for future use			**5k**		
l	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 5n	**5l**	%			
m	Multiply line 5f by line 5l	**5m**				
n	Add lines 5h, 5j, and 5m	**5n**				
o	Enter the applicable kW capacity of property on line 5f. See instructions	**5o**				
p	Multiply line 5o by $3,000	**5p**				
q	Enter the smaller of line 5n or 5p			**5q**		
6	Add lines 5e and 5q				**6**	

Section D—Qualified Microturbine Property (see instructions)

7a	Enter the basis of property using microturbine property placed in service during the tax year that was acquired after 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005	**7a**				
b	If you checked the box in Part I, line 7a or 8b, enter 10%. Otherwise, enter 2%	**7b**	%			
c	Multiply line 7a by line 7b	**7c**				
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 7g	**7d**	%			
e	Multiply line 7a by line 7d	**7e**				
f	Reserved for future use			**7f**		
g	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 7i	**7g**	%			
h	Multiply line 7a by line 7g	**7h**				
i	Add lines 7c, 7e, and 7h			**7i**		
j	Enter the applicable kW capacity of property on line 7a. See instructions	**7j**				
k	Reserved for future use	**7k**				
l	Multiply line 7j by $200			**7l**		
8	Enter the smaller of line 7i or 7l				**8**	

Part VI Energy Credit Under Section 48 *(continued)*

Section E—Combined Heat and Power System Property (see instructions)

Caution: You can't claim this credit if the electrical capacity of the property is more than 50 MW or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

9a	Enter the basis of property using combined heat and power system placed in service during the tax year	**9a**			
b	If the electrical capacity of the property is measured in: • MW, divide 15 by the MW capacity. Enter 1.0 if the capacity is 15 MW or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	**9b**			
c	Multiply line 9a by line 9b	**9c**			
d	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**9d**	%		
e	Multiply line 9c by line 9d			**9e**	
f	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 9h	**9f**	%		
g	Multiply line 9c by line 9f			**9g**	
h	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 10	**9h**	%		
i	Multiply line 9c by line 9h			**9i**	
10	Add lines 9e, 9g, and 9i				**10**

Section F—Qualified Small Wind Energy Property (see instructions)

11a	Reserved for future use	**11a**			
b	Reserved for future use	**11b**			
c	Reserved for future use			**11c**	
d	Enter the basis of property using small wind energy property placed in service during the tax year	**11d**			
e	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**11e**	%		
f	Multiply line 11d by line 11e			**11f**	
g	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 11m and enter -0-, and then go to line 11n	**11g**	%		
h	Enter the amount of capacity limitation you were allocated in the allocation letter	**11h**	kW		
i	If the entry on Part I, line 12b, equals the entry on line 11h, multiply line 11d by line 11g and go to line 11m. Otherwise, continue to line 11j	**11i**			
j	If the entry on Part I, line 12b, is more than the entry on line 11h, divide line 11h by Part I, line 12b	**11j**			
k	Multiply line 11g by line 11j	**11k**			
l	Multiply line 11d by line 11k	**11l**			
m	If Part I, line 12b, is more than the entry on line 11h, enter the amount from line 11l. Otherwise, enter the amount from line 11i			**11m**	
n	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 11p	**11n**	%		
o	Multiply line 11d by line 11n			**11o**	
p	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 12	**11p**	%		
q	Multiply line 11d by line 11p			**11q**	
12	Add lines 11f, 11m, 11o, and 11q				**12**

Part VI Energy Credit Under Section 48 *(continued)*

Section G—Waste Energy Recovery Property (see instructions)

13a	Enter the basis of property using waste energy recovery placed in service during the tax year	**13a**				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**13b**	%			
c	Multiply line 13a by line 13b			**13c**		
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 13f	**13d**	%			
e	Multiply line 13a by line 13d			**13e**		
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 14	**13f**	%			
g	Multiply line 13a by line 13f			**13g**		
14	Add lines 13c, 13e, and 13g				**14**	

Section H—Geothermal Heat Pump Systems (see instructions)

15a	Enter the basis of property using geothermal heat pump systems placed in service during the tax year	**15a**				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**15b**	%			
c	Multiply line 15a by line 15b			**15c**		
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 15f	**15d**	%			
e	Multiply line 15a by line 15d			**15e**		
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 16	**15f**	%			
g	Multiply line 15a by line 15f			**15g**		
16	Add lines 15c, 15e, and 15g				**16**	

Part VI Energy Credit Under Section 48 *(continued)*

Section I—Energy Storage Technology Property (see instructions)

17a	Enter the basis of property using energy storage technology placed in service during the tax year	**17a**			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**17b**	%		
c	Multiply line 17a by line 17b			**17c**	

Caution: For lines 17d through 17j, the energy storage technology property must be installed in connection with a solar or wind energy property under section 45(d)(1), 48(a)(3)(A)(i), or 48(a)(3)(A)(vi) that qualifies for the low-income community bonus credit under section 48(e) to also qualify for the bonus credit. If the energy storage technology property is not installed in connection with such solar or wind energy property, then skip lines 17d through 17j, and go to line 17k.

d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii) or 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 17j and enter -0-, and then go to line 17k	**17d**	%		
e	Enter the amount of capacity limitation you were allocated in the allocation letter for the solar or wind energy property in connection with the energy storage technology	**17e**	kW		
f	If the relevant entry on Part I, line 12a(i) or 12b, equals the entry on line 17e, multiply line 17a by line 17d and go to line 17j. Otherwise, continue to line 17g	**17f**			
g	If the relevant entry on Part I, line 12a(i) or 12b, is more than the entry on line 17e, divide line 17e by Part I, line 12a(i) or 12b	**17g**			
h	Multiply line 17d by line 17g	**17h**			
i	Multiply line 17a by line 17h	**17i**			
j	If the entry for the solar or wind energy property in connection with the energy storage technology on Part I, line 12a(i) or 12b, is more than the entry on line 17e, enter the amount from line 17i. Otherwise, enter the amount from line 17f			**17j**	
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 17m	**17k**	%		
l	Multiply line 17a by line 17k			**17l**	
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 18	**17m**	%		
n	Multiply line 17a by line 17m			**17n**	
18	Add lines 17c, 17j, 17l, and 17n				**18**

Section J—Qualified Biogas Property (see instructions)

19a	Enter the basis of property using biogas placed in service during the tax year	**19a**			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**19b**	%		
c	Multiply line 19a by line 19b			**19c**	
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 19f	**19d**	%		
e	Multiply line 19a by line 19d			**19e**	
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 20	**19f**	%		
g	Multiply line 19a by line 19f			**19g**	
20	Add lines 19c, 19e, and 19g				**20**

Part VI Energy Credit Under Section 48 *(continued)*

Section K—Microgrid Controllers Property (see instructions)

21a	Enter the basis of property using microgrid controllers placed in service during the tax year	21a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	21b	%		
c	Multiply line 21a by line 21b			21c	
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 21f	21d	%		
e	Multiply line 21a by line 21d			21e	
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 22	21f	%		
g	Multiply line 21a by line 21f			21g	
22	Add lines 21c, 21e, and 21g				22

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

23a	Enter the basis of property using investment credit facility property placed in service during the tax year	23a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	23b	%		
c	Multiply line 23a by line 23b			23c	

Caution: For property other than that described under section 45(d)(1), the property does not qualify for the wind facility in connection with the low-income community bonus credit under section 48(e). Skip lines 23d through 23j, and go to line 23k.

d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 23j and enter -0-, and then go to line 23k	23d	%		
e	Enter the amount of capacity limitation you were allocated in the allocation letter	23e	kW		
f	If the entry on Part I, line 12b, equals the entry on line 23e, multiply line 23a by line 23d and go to line 23j. Otherwise, continue to line 23g	23f			
g	If the entry on Part I, line 12b, is more than the entry on line 23e, divide line 23e by Part I, line 12b	23g			
h	Multiply line 23d by line 23g	23h			
i	Multiply line 23a by line 23h	23i			
j	If Part I, line 12b, is more than the entry on line 23e, enter the amount from line 23i. Otherwise, enter the amount from line 23f			23j	
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 23m	23k	%		
l	Multiply line 23a by line 23k			23l	
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 24	23m	%		
n	Multiply line 23a by line 23m			23n	
24	Add lines 23c, 23j, 23l, and 23n				24

Part VI Energy Credit Under Section 48 *(continued)*

Section M—Clean Hydrogen Production Facilities as Energy Property (see instructions)

Caution: If you choose to treat specified clean hydrogen production property as energy property, you cannot also take the credit under section 45V or 45Q. Production and sale or use of clean hydrogen must be verified by an unrelated party. Attach a copy of the verification report to the tax return.

25a	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(A)	**25a**				
b	If you checked the box in Part I, line 8b, enter 6%. If you checked the box in Part I, line 8c, enter 1.2%	**25b**	%			
c	Multiply line 25a by line 25b			**25c**		
d	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(B)	**25d**				
e	If you checked the box in Part I, line 8b, enter 7.5%. If you checked the box in Part I, line 8c, enter 1.5%	**25e**	%			
f	Multiply line 25d by line 25e			**25f**		
g	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(C)	**25g**				
h	If you checked the box in Part I, line 8b, enter 10%. If you checked the box in Part I, line 8c, enter 2%	**25h**	%			
i	Multiply line 25g by line 25h			**25i**		
j	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(D)	**25j**				
k	If you checked the box in Part I, line 8b, enter 30%. If you checked the box in Part I, line 8c, enter 6%	**25k**	%			
l	Multiply line 25j by line 25k			**25l**		
26	Add lines 25c, 25f, 25i, and 25l				**26**	

Section N—Totals and Credit Reduction for Tax-Exempt Bonds (see instructions)

27	Add Part VI, lines 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, and 26	**27**				
	If proceeds of tax-exempt bonds were **not** used to finance your facility, skip line 28, and go to line 29.					
28a	**Divide.** Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility, as of the close of the tax year / Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year	**28a**				
b	Multiply line 27 by line 28a	**28b**				
c	Multiply line 27 by 15% (0.15)	**28c**				
d	Enter the smaller of line 28b or 28c	**28d**				
e	Subtract line 28d from line 27	**28e**				
29	If proceeds of tax-exempt bonds were used to finance your facility, enter the amount from line 28e. Otherwise, enter the amount from line 27			**29**		
30	If you are making an elective payment election under section 6417 for a facility whose construction began in calendar year 2024, and the facility doesn't meet the rules of section 48(a)(12)(B), or doesn't have a maximum net output of less than 1 MW (as measured in ac), multiply line 29 by 90% (0.90). All others, enter the amount from line 29			**30**		
31	Enter the applicable unused investment credit from cooperatives. See instructions			**31**		
32	Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a				**32**	

Part VII Rehabilitation Credit Under Section 47 (see instructions)

1a Was there a prior section 170(h) deduction on this property? ☐ Yes ☐ No

b If "Yes" to line 1a, then provide the prior NPS number . . . . . _____

c Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ☐

d Enter the dates for the 24- or 60-month measuring period.
Beginning date: _____
End date: _____

e Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . $ _____

f Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above . . . . . $ _____

g	Enter the amount of qualified rehabilitation expenditures	**1g**		
h	For pre-1936 buildings under the transition rule, multiply line 1g by 10% (0.10)	**1h**		
i	For certified historic structures under the transition rule, multiply line 1g by 20% (0.20)	**1i**		
j	For certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule, multiply line 1g by 4% (0.04)	**1j**		

Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.

k If you completed line 1i or 1j, enter the following.
(i) The assigned NPS project number: _____ .
(ii) The originating pass-through entity's EIN (if applicable): _____ .
(iii) The date the NPS approved the Request for Certification of Completed Work: _____ .

l Reserved for future use.

m If you have not received an approved certification of completed work, enter the date that is 30 months after the date that the original rehabilitation credit was claimed for the property: _____ ,
and attach the first page of NPS Form 10-168, with an indication that it was received, and a statement that you did not receive the final certification of completed work before the date above.

2	Enter the applicable unused investment credit from cooperatives. See instructions	**2**		
3	Add lines 1h, 1i, 1j, and 2. Report this amount on Form 3800, Part III, line 4k			**3**

Form **3468** (2024)

Form **3800**

Department of the Treasury
Internal Revenue Service

General Business Credit

Go to *www.irs.gov/Form3800* for instructions and the latest information.
You must include all pages of Form 3800 with your return.

OMB No. 1545-0895

2024

Attachment Sequence No. **22**

Name(s) shown on return | **Identifying number**

A **Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions . . . . . ☐ **Yes** ☐ **N**

Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

1	Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f)		1
2	Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included on line 2, column (f); and Part IV, line 6, column (d)	2	
3	Enter the portion of line 2 allowed for 2024		3
4	Enter the portion of Part IV, column (f), line 6, that is from carryforwards to 2024		4
	Check this box if the carryforward was changed or revised from the original reported amount		
5	Enter the portion of Part IV, column (f), line 6, that is from carrybacks from 2025		5
6	Add lines 1, 3, 4, and 5		6

Part II Figuring Credit Allowed After Limitations

Section A—Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.		7
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.		8
9	Add lines 7 and 8		9
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b		10c
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		11
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over $25,000. See instructions	13	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14	
15	Enter the greater of line 13 or line 14		15
16	Subtract line 15 from line 11. If zero or less, enter -0-		16
17	Enter the **smaller** of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1)		17
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

Part II Figuring Credit Allowed After Limitations *(continued)*

Section B—Figuring Section 38(c)(2) Empowerment Zone and Community Renewal Employment Credit Allowed

Note: If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	**18**	
19	Enter the greater of line 13 or line 18	**19**	
20	Subtract line 19 from line 11. If zero or less, enter -0-	**20**	
21	Subtract line 17 from line 20. If zero or less, enter -0-	**21**	
22	Combine the amounts from line 3 of Part III, column (e), with the amount from line 3 of Part IV, column (f)	**22**	
23	Passive activity credit from line 3 of Part III, column (d), plus the amount from line 3 of Part IV, column (d) — **23**		
24	Enter the applicable passive activity credit allowed for 2024. See instructions	**24**	
25	Add lines 22 and 24	**25**	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	**26**	

Section C—Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)

27	Subtract line 13 from line 11. If zero or less, enter -0-	**27**	
28	Add lines 17 and 26	**28**	
29	Subtract line 28 from line 27. If zero or less, enter -0-	**29**	
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions	**30**	
31	Reserved	**31**	
32	Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). See instructions — **32**		
33	Enter the applicable passive activity credits allowed for 2024. See instructions	**33**	
34	Carryforward of business credit to 2024. If completing Part IV and carrying forward a business credit(s), see instructions Check this box if the carryforward was changed or revised from the original reported amount	**34**	
35	Carryback of business credit from 2025. If completing Part IV and carrying back a business credit(s), see instructions	**35**	
36	Add lines 30, 33, 34, and 35	**36**	
37	Enter the **smaller** of line 29 or line 36. This is the amount allowed for specified credits	**37**	

Section D—Credits Allowed After Limitations

38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	**38**	

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

	Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) **or** column (g) minus column (i)
1a	Form 3468, Part II										
b	Form 7207										
c	Form 6765										
d	Form 3468, Part III										
e	Form 8826										
f	Form 8835, Part II										
g	Form 7210										
h	Form 8820										
i	Form 8874										
j	Form 8881, Part I										
k	Form 8882										
l	Form 8864 (diesel)										
m	Form 8896										
n	Form 8906										
o	Form 3468, Part IV										
p	Form 8908										
q	Form 7218, Part II										
r	Reserved										
s	Form 8911, Part I										
t	Form 8830										
u	Form 7213, Part II										
v	Form 3468, Part V										
w	Form 8932										
x	Form 8933										
y	Form 8936, Part II										
z	Reserved										
aa	Form 8936, Part V										
bb	Form 8904										
cc	Form 7213, Part I										
dd	Form 8881, Part II										
ee	Form 8881, Part III										
ff	Form 8864, line 8										
gg	Form 7211, Part II										
hh	Reserved										
ii	Reserved										
zz	Other credits										
2	Add lines 1a–1zz										

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. *(continued)*

	Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) **or** column (g) minus column (i)
3	Form 8844										
4	**Specified credits:**										
a	Form 3468, Part VI										
b	Form 5884										
c	Form 6478										
d	Form 8586										
e	Form 8835, Part II										
f	Form 8846										
g	Form 8900										
h	Form 8941										
i	Form 6765 (ESB)										
j	Form 8994										
k	Form 3468, Part VII										
l	Reserved										
m	Reserved										
z	Other specified credits										
5	Add lines 4a–4z										
6	Add lines 2, 3, and 5										

Part IV Carryovers of General Business Credits (GBCs) (see instructions)

	Credits carried over to tax year 2024	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) Before the passive activity limitations	Carryover: Subject to the passive activity limits (e) After the passive activity limitations	(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
1a	Form 3468, Part II									
b	Form 7207									
c	Form 6765									
d	Form 3468, Part III									
e	Form 8826									
f	Form 8835, Part II									
g	Form 7210									
h	Form 8820									
i	Form 8874									
j	Form 8881, Part I									
k	Form 8882									
l	Form 8864									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Reserved									
r	Reserved									
s	Form 8911									
t	Form 8830									
u	Form 7213, Part II									
v	Form 3468, Part V									
w	Form 8932									
x	Form 8933									
y	Form 8936, Part II									
z	Reserved									
aa	Form 8936, Part V									
bb	Form 8904									
cc	Form 7213, Part I									
dd	Form 8881, Part II									
ee	Form 8881, Part III									
ff	Form 8864									
gg	Reserved									
hh	Reserved									
ii	Reserved									
jj	Reserved									
zz	Other									

Corporation Study

Part IV **Carryovers of General Business Credits (GBCs)** (see instructions) *(continued)*

	Credits carried over to tax year 2024 **Note:** Credits on lines 2a through 2x are expired. Only carryforwards are allowed.	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	Carryover: Subject to the passive activity limits (e) **After** the passive activity limitations	(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
2a	Form 5884-A									
b	Form 8586 (pre-2008)									
c	Form 8845									
d	Form 8907									
e	Form 8909									
f	Form 8923									
g	Form 8834									
h	Form 8931									
i	Form 1065-B									
j	Form 5884 (pre-2007)									
k	Form 6478 (pre-2005)									
l	Form 8846 (pre-2007)									
m	Form 8900 (pre-2008)									
n	Trans-Alaska pipeline liability									
o	Form 5884-A, Section A									
p	Form 5884-A, Section B									
q	Form 5884-A, Section A									
r	Form 5884-A, Section B									
s	Form 5884-B									
t	Form 8847									
u	Form 8861									
v	Form 8884									
w	Form 8942									
x	Form 8910									
y	Reserved									
z	Reserved									
zz	Other credits (see inst.)									
3	Form 8844									

Part IV **Carryovers of General Business Credits (GBCs)** (see instructions) *(continued)*

	Credits carried over to tax year 2024	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	Carryover: Subject to the passive activity limits (e) **After** the passive activity limitations	(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
4	**Specified credits:**									
a	Form 3468, Part VI									
b	Form 5884									
c	Form 6478									
d	Form 8586 (post-2007)									
e	Form 8835									
f	Form 8846									
g	Form 8900									
h	Form 8941									
i	Form 6765 ESB credit									
j	Form 8994									
k	Form 3468, Part VII (post-2007)									
l	Reserved									
m	Reserved									
y	ESBC (see inst.)									
z	Other specified credits									
5	Add lines 4a–4z									
6	Add lines 1a through 2zz									
7	Add lines 3, 5, and 6									

Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.

					Credits subject to the passive activity limit				Not subject to the limit	
	(a) Part III line number	(b) Elective payment or transfer registration number	EIN		Before applying the limit			(d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	(e) Credits other than transfer election credits	(f)(1) Transfer election credits sold
			(c)(1) Pass-through entity EIN	(c)(2) Transferor entity EIN	(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased			
1						( )				( )
2						( )				( )
3						( )				( )
4						( )				( )
5						( )				( )
6						( )				( )
7						( )				( )
8						( )				( )
9						( )				( )
10						( )				( )
11						( )				( )
12						( )				( )
13						( )				( )
14						( )				( )
15						( )				( )

	(f)(2) Purchased transfer election credits not subject to passive activity limit	(g) Combine columns (d)(4), (e), (f)(1), and (f)(2)	(h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election	(h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE)	(i)(1) Amount of column (h)(2) applied against tax in Part II	(i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II	(j) Net EPE amount. Subtract column (i)(2) from column (h)(1)	(k) Carryfoward to 2025. Subtract column (i)(1) from column (h)(2)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

Part VI **Breakdown of Aggregate Amounts in Part IV** (see instructions)

	(a) Line number from Part IV	(b) Originating tax year	(c) Pass-through entity EIN	Carryover					
				Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
				(d) **Before** the passive activity limitations	(e) **After** the passive activity limitations				
1									
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34									
35									

Enterprise zone property

CLEAR DESCRIPTION CODE

NUM-F4562

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7		
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8		9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562		10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions		11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11		12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13		

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (**Don't** include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (**Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

50-YEAR PROPERTY BASIS AMOUNT

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

50-YEAR PROPERTY DEDUCTION

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

DEPRECIATION ADJUSTMENT

[redacted] AMOUNTS FROM LINE 42(f) FOR: [redacted] 195-BUSINESS START-UP EXPENDITURES [redacted] 197-CERTAIN INTANGIBLES [redacted] 169-POLLUTION CONTROL FACILITIES [redacted] 178-COST OF ACQUIRING A LEASE
[redacted] 999-CODE SECTION NOT REPORTED [redacted] 59(e)- OPTIONAL WRITE-OFF OF CERTAIN TAX PREFERENCES [redacted] 194-QUALIFIED REFORESTATION AND REFORESTATION COSTS
[redacted] 248-ORGANIZATIONAL EXPENDITURES FOR CORPORATIONS [redacted] 174-RESEARCH AND EXPERIMENTAL EXPENDITURES [redacted] 167H-GEOLOGICAL AND GEOPHYSICAL EXPENDITURES
[redacted] 171-CERTAIN BOND PREMIUMS [redacted] 09 ORGANIZATIONAL EXPENDITURES FOR A PARTNERSHIP [redacted] 400L-QUALIFIED REVITALIZATION EXPENDITURES

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (**Caution:** See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						**25**	[redacted]	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
35 Was the vehicle used primarily by a more than 5% owner or related person? . .												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year (see instructions):					
					[redacted]
43 Amortization of costs that began before your 2024 tax year . . . [redacted] **AMORT ADJUSTMENT** .				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report . . [redacted] **IDC AMOUNT** .				**44**	

Form **4626**
Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Corporations

Attach to your tax return.
Go to *www.irs.gov/Form4626* for instructions and the latest information.

OMB No. 1545-0123

2024

Name of corporation

Employer identification number (EIN)

A Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? . . . . . ☐ **Yes** ☐ **No**
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).

B Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)? . . . . . ☐ **Yes** ☐ **No**
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

Part I Applicable Corporation Determination (Report all amounts in U.S. dollars.)

If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.

			(a) First Preceding Year Ended ____/____/____	(b) Second Preceding Year Ended ____/____/____	(c) Third Preceding Year Ended ____/____/____
1	Net income or loss per applicable financial statement(s) (AFS) (see instructions):				
a	Consolidated net income or loss per the AFS of the corporation .	1a			
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b			
c	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c			
d	Adjustment for certain consolidating entries (see instructions) .	1d			
e	Specified additional net income or loss item B. Reserved for future use	1e			
f	AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d	1f			
2	Adjustments (see instructions):				
a	Financial statements covering different tax years	2a			
b	Corporations that are not included on the taxpayer's consolidated return	2b			
c	Aggregate pro-rata share of adjusted net income from controlled foreign corporations (CFCs) for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions for special rules if completing this form for an FPMG)	2c			
d	Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)	2d	( )	( )	( )
e	Certain taxes	2e			
f	Patronage dividends and per-unit retain allocations (cooperatives only)	2f			
g	Alaska native corporations	2g			
h	Certain credits	2h			
i	Mortgage servicing income	2i			
j	Tax-exempt entities (organizations subject to tax under section 511)	2j			
k	Depreciation	2k			
l	Qualified wireless spectrum	2l			
m	Covered transactions	2m			
n	Adjustments related to bankruptcy and insolvency	2n			
o	Certain insurance company adjustments	2o			
p	Adjustment P—Reserved for future use	2p			
q	Adjustment Q—Reserved for future use	2q			
r	Adjustment R—Reserved for future use	2r			
s	Adjustment S—Reserved for future use	2s			
z	Other	2z			
3	Specified adjustment. Reserved for future use	3			
4	Total adjustments. Combine lines 2a through 2z	4			
5	AFSI. Combine lines 1f and 4	5			
6	AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5 . . .	6			
7	3-year average annual AFSI (see instructions)	7			

Part I **Applicable Corporation Determination** (Report all amounts in U.S. dollars.) *(continued)*

8 Is line 7 more than $1 billion?

☐ **Yes.** Continue to line 9.

☐ **No.** STOP here and attach to your tax return.

9 Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?

☐ **Yes.** Continue to line 10.

☐ **No.** Continue to Part II.

			(a) First Preceding Year Ended ____/____/____	(b) Second Preceding Year Ended ____/____/____	(c) Third Preceding Year Ended ____/____/____
10	AFSI for purposes of the $100 million test before adjustments:				
a	AFSI from line 5	**10a**			
b	Aggregation differences (see instructions)	**10b**			
c	Total AFSI for purposes of the $100 million test before adjustments. Combine lines 10a and 10b	**10c**			
11	Adjustments:				
a	Income not effectively connected to a U.S. trade or business	**11a**			
b	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions)	**11b**			
c	Reserved for future use—Other adjustments 1	**11c**			
d	Reserved for future use—Other adjustments 2	**11d**			
12	Total adjustments. Combine lines 11a and 11b	**12**			
13	Total AFSI for purposes of the $100 million test. Combine lines 10c and 12	**13**			
14	AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13	**14**			
15	3-year average annual AFSI for purposes of the $100 million test	**15**			

16 Is line 15 $100 million or more?

☐ **Yes.** Continue to Part II.

☐ **No.** STOP here. Attach to your tax return.

Part II Corporate Alternative Minimum Tax (CAMT)

1	Net income or loss per AFS (see instructions):		
a	Consolidated net income or loss per the AFS of the corporation	1a	
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b	
c	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c	
d	Adjustment for certain consolidating entries (see instructions)	1d	
e	Specified additional net income or loss item D. Reserved for future use	1e	
f	AFS net income or loss before adjustments. Combine lines 1a through 1d	1f	
2	Adjustments (see instructions):		
a	Financial statements covering different tax years	2a	
b	Reserved for future use—Adjustment 2b	2b	
c	Corporations that are not included on the taxpayer's consolidated return (see instructions)	2c	
d	The corporation's distributive share of adjusted financial statement income of partnerships	2d	
e	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3	2e	
f	Amounts that are not effectively connected to a U.S. trade or business	2f	
g	Certain taxes. Enter the amount from Part III, line 7	2g	
h	Patronage dividends and per-unit retain allocations (cooperatives only)	2h	
i	Alaska native corporations	2i	
j	Certain credits	2j	
k	Mortgage servicing income	2k	
l	Covered benefit plans described in section 56A(c)(11)(B)	2l	
m	Tax-exempt entities (organizations subject to tax under section 511)	2m	
n	Depreciation	2n	
o	Qualified wireless spectrum	2o	
p	Covered transactions	2p	
q	Adjustments related to bankruptcy and insolvency	2q	
r	Certain insurance company adjustments	2r	
s	AFSI adjustment S—Reserved for future use	2s	
t	AFSI adjustment T—Reserved for future use	2t	
u	AFSI adjustment U—Reserved for future use	2u	
z	Other	2z	
3	Total adjustments. Combine lines 2a through 2z	3	
4	AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	4	
5	Financial statement net operating loss (FSNOL) (see instructions)	5	
6	AFSI. Subtract line 5 from line 4. If zero or less, enter -0-	6	
7	Multiply line 6 by 15% (0.15)	7	
8	Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-	9	
10	Regular tax liability (see instructions)	10	
11	Base erosion minimum tax (see instructions)	11	
12	Combine lines 10 and 11	12	
13	Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	13	

Part III Adjustment for Certain Taxes Under Section 56A(c)(5)

1	Current income tax provision—Foreign	1	
2	Current income tax provision—Federal	2	
3	Deferred income tax provision—Foreign	3	
4	Deferred income tax provision—Federal	4	
5	Income taxes included in equity method investment income	5	
6a	Adjustment A—Reserved for future use	6a	
b	Adjustment B—Reserved for future use	6b	
c	Adjustment C—Reserved for future use	6c	
d	Adjustment D—Reserved for future use	6d	
e	Adjustment E—Reserved for future use	6e	
f	Adjustment F—Reserved for future use	6f	
g	Adjustment G—Reserved for future use	6g	
h	Adjustment H—Reserved for future use	6h	
z	Income taxes in other places	6z	
7	Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g	7	

Part IV Corporate Alternative Minimum Tax—Foreign Tax Credit

Section I—CAMT Foreign Tax Credit

1	Domestic corporation CAMT foreign income taxes:				
a	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j)	1a			
b	Adjustment	1b			
c	Adjustment	1c			
d	Adjustment	1d			
e	Adjustment	1e			
f	Adjustment	1f			
g	Adjustment	1g			
2	Total domestic corporation CAMT foreign income taxes. Combine lines 1a through 1g			2	
3	Allowable CFC CAMT foreign income taxes:				
a	Pro-rata share of CFC CAMT foreign income taxes from Part IV, Section II, line 11, column (n)	3a			
b	Other	3b			
c	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3c			
d	Total CFC CAMT foreign income taxes. Add lines 3a, 3b, and 3c			3d	
e	Percentage specified in section 55(b)(2)(A)(i)	3e	15%		
f	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 (see instructions)	3f			
g	CFC CAMT FTC limitation (multiply line 3e by line 3f)			3g	
h	Allowable CFC CAMT foreign income taxes (lesser of line 3d or line 3g)			3h	
4	CAMT FTC Line 4—Reserved for future use			4	
5	CAMT FTC Line 5—Reserved for future use			5	
6	Total CAMT foreign income taxes. Combine lines 2 and 3h. Enter this amount on Part II, line 8			6	

Part IV **Corporate Alternative Minimum Tax—Foreign Tax Credit** *(continued)*

Section II—Allowable CFC CAMT Foreign Income Taxes

	(a) Name of CFC	(b) EIN or reference ID number of CFC	(c) CFC income	(d) Foreign taxes for which credit is allowed	(e) Adjustment	(f) Adjustment
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	Total. Combine lines 1 through 10					

	(g) Adjustment	(h) Adjustment	(i) Adjustment	(j) Adjustment	(k) Adjustment	(l) Total (combine columns (d) through (k))	(m) Reserved for future use	(n) Pro-rata share of CFC CAMT foreign income taxes (see instructions)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								

Part IV Corporate Alternative Minimum Tax—Foreign Tax Credit *(continued)*

Section III—CAMT Foreign Tax Credit Carryover for CFCs (Report all amounts in U.S. dollars.)

	Foreign Tax Carryover Reconciliation	(i) 5th Preceding Tax Year	(ii) 4th Preceding Tax Year	(iii) 3rd Preceding Tax Year	(iv) 2nd Preceding Tax Year	(v) 1st Preceding Tax Year	(vi) Current Tax Year	(vii) Total (add columns (i) through (vi))
1	Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Form 4626, Part IV, Section III (see instructions))							
2	Adjustments to line 1 (enter description—see instructions):							
a								
b								
c								
d								
e								
f								
g								
3	Total. Combine lines 2a through 2g . . .							
4	Adjusted foreign tax carryover from prior tax year (combine lines 1 and 3). If zero or less, enter -0-							
5	Foreign tax carryover used in current tax year (see instructions)	( )	( )	( )	( )	( )		( )
6	Foreign tax carryover expired and unused in current tax year (see instructions)	( )						( )
7	Foreign tax carryover generated in current tax year (see instructions)							
8	Foreign tax carryover to the following tax year. Combine lines 4 through 7. If zero or less, enter -0-							

Part V **Members of a Controlled Group Treated as a Single Employer and FPMG Members Taken Into Account in "Applicable Corporation" Determination**

	(a) Name of member	(b) EIN of member	(c) Check if the entity is a member of a 59(k)(1)(D) group	(d) Check if the entity is a member of a 59(k)(2)(B) group	(e) EIN/FTIN of the U.S. return (if any) on which the majority of the member's income is reported	(f) Member's financial statement income/(loss)
1			☐	☐		
2			☐	☐		
3			☐	☐		
4			☐	☐		
5			☐	☐		
6			☐	☐		
7			☐	☐		
8			☐	☐		
9			☐	☐		
10			☐	☐		
11			☐	☐		
12			☐	☐		
13			☐	☐		
14			☐	☐		
15			☐	☐		
16			☐	☐		
17			☐	☐		
18			☐	☐		
19			☐	☐		
20			☐	☐		
21			☐	☐		
22			☐	☐		
23			☐	☐		
24			☐	☐		

Part VI Aggregate Pro-Rata Share of Adjusted Net Income or Loss of CFCs Described in Section 56A(c)(3)

Section I—Pro-Rata Share of Adjusted Net Income or Loss of CFCs Described in Section 56A(c)(3)

	(a) Name of CFC	(b) EIN or reference ID number of the CFC	(c) Country of incorporation (enter country code)	(d) Pro-rata share of adjusted net income or (loss) of the CFC described in section 56A(c)(3)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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34				
35				
36				
37				
38				
39				
40				
41				
42	**Total**		42	

Section II—Section 56A(c)(3)(B) Negative Adjustment

1	Aggregate pro-rata share of CFCs' adjusted net income or (loss) from the total of Part VI, Section I	1	
2	Available section 56A(c)(3)(B) negative adjustment from preceding year	2	
3	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder, taking available section 56A(c)(3)(B) negative adjustment into account. Combine line 1 and line 2. If more than zero, enter here and on Part II, line 2e, and Part IV, Section I, line 3f. If zero or less, enter -0- and go to line 4	3	
4	Section 56A(c)(3)(B) negative adjustment to carry over to succeeding year. Combine line 1 and line 2. If less than zero, enter the combined total as a negative number. If zero or more, enter -0-	4	

NUM-F4797

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to *www.irs.gov/Form4797* for instructions and the latest information.

OMB No. 1545-0184

2024

Attachment Sequence No. **27**

Name(s) shown on return | **Identifying number**

1a	Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	**1a**	
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	**1b**	
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	**1c**	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
				PART I ADJUSTMENT		

3	Gain, if any, from Form 4684, line 39	**3**	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	**4**	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	**5**	
6	Gain, if any, from line 32, from other than casualty or theft	**6**	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	**7**	
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	**8**	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	**9**	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7	**11**	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	**12**	
13	Gain, if any, from line 31	**13**	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	**14**	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	**15**	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	**16**	
17	Combine lines 10 through 16 PART II ADJUSTMENT	**17**	
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	**18a**	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	**18b**	

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1a before completing.*)	20				
21 Cost or other basis plus expense of sale	21				
22 Depreciation (or depletion) allowed or allowable	22	SECTION 1245 PROPERTY	ALL OTHER PROPERTY	UNDETERMINED PROPERTY	
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24				
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975. See instructions	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
27 **If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the **smaller** of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation. See instructions	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Form **4797** (2024)

Form **5884**
(Rev. March 2021)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form5884* for instructions and the latest information.**

OMB No. 1545-0219

Attachment Sequence No. **884**

Name(s) shown on return | **Identifying number**

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . $ [redacted] × 25% (0.25)	**1a**	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ [redacted] × 40% (0.40)	**1b**	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ [redacted] × 50% (0.50)	**1c**	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages	**2**	[redacted]
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**3**	[redacted]
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	**4**	[redacted]
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	**6**	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13570D Form **5884** (Rev. 3-2021)

Form **5884-A**
(Rev. March 2021)
Department of the Treasury
Internal Revenue Service

Employee Retention Credit for Employers Affected by Qualified Disasters

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form5884A* for instructions and the latest information.**

OMB No. 1545-1978

Attachment Sequence No. **884A**

Name(s) shown on return

Identifying number

1a	Employers affected by a 2018 through 2019 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions	1a	
b	Employers affected by a 2020 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions	1b	
c	Add amounts from lines 1a and 1b	1c	
2	Multiply line 1c by 40% (0.40). See instructions for the adjustment you must make to your deduction for salaries and wages	2	
3	Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa	4	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa	6	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 47425B Form **5884-A** (Rev. 3-2021)

Form **6478**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Biofuel Producer Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form6478* for instructions and the latest information.**

OMB No. 1545-0231

Attachment Sequence No. **83**

Name(s) shown on return | **Identifying number**

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Qualified second generation biofuel production (see instructions for election)	1		$1.01	
2	Enter the amount from column (c) on line 1. Include this amount in your income for the tax year, and enter your IRS registration number (see instructions)	2			
3	Biofuel producer credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3			
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on the appropriate line of Form 3800 (see instructions)	4			
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5			
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on the appropriate line of Form 3800 (see instructions)	6			

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13605J Form **6478** (Rev. 1-2020)

Form **6765**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

Attach to your tax return.
Go to *www.irs.gov/Form6765* for instructions and the latest information.

OMB No. 1545-0619

Attachment Sequence No. **676**

Name(s) shown on return | **Identifying number**

A Are you electing the reduced credit under section 280C? See instructions . . . . . ☐ Yes ☐ No
B Are you a member of a controlled group or business under common control? . . . . . ☐ Yes ☐ No
If "Yes," complete and attach the required statement. See instructions for required attachment.

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)			**1**
2	Basic research payments to qualified organizations (see instructions)	**2**		
3	Qualified organization base period amount	**3**		
4	Subtract line 3 from line 2. If zero or less, enter -0-			**4**
	Note: Complete Section F before going to line 5.			
5	Total qualified research expenses (QREs). Enter amount from line 48	**5**		
6	Enter fixed-base percentage, but not more than 16% (0.16). See instructions	**6**	%	
7	Enter average annual gross receipts. See instructions	**7**		
8	Multiply line 7 by the percentage on line 6	**8**		
9	Subtract line 8 from line 5. If zero or less, enter -0-	**9**		
10	Multiply line 5 by 50% (0.50)	**10**		
11	Enter the smaller of line 9 or line 10			**11**
12	Add lines 1, 4, and 11			**12**
13	If you elect to reduce the credit under section 280C, then multiply line 12 by 15.8% (0.158). If not, multiply line 12 by 20% (0.20) and see instructions for the statement that must be attached			**13**

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

14	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			**14**
15	Basic research payments to qualified organizations (see the line 2 instructions)	**15**		
16	Qualified organization base period amount (see the line 3 instructions)	**16**		
17	Subtract line 16 from line 15. If zero or less, enter -0-			**17**
18	Add lines 14 and 17			**18**
19	Multiply line 18 by 20% (0.20)			**19**
	Note: Complete Section F before going to line 20.			
20	Total qualified research expenses (QREs). Enter amount from line 48	**20**		
21	Enter your total QREs for the prior 3 tax years. If you had no QREs in any 1 of those years, skip lines 22 and 23	**21**		
22	Divide line 21 by 6.0	**22**		
23	Subtract line 22 from line 20. If zero or less, enter -0-	**23**		
24	Multiply line 23 by 14% (0.14). If you skipped lines 22 and 23, multiply line 20 by 6% (0.06)			**24**
25	Add lines 19 and 24			**25**
26	If you elect to reduce the credit under section 280C, then multiply line 25 by 79% (0.79). If not, enter the amount from line 25 and see the line 13 instructions for the statement that must be attached			**26**

Section C—Current Year Credit

27	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 13 or line 26 (whichever applies)	27	
28	Subtract line 27 from line 13 or line 26 (whichever applies). If zero or less, enter -0-	28	
29	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	29	
30	Add lines 28 and 29 • Estates and trusts, go to line 31. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 36. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. **Note:** Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	30	
31	Amount allocated to beneficiaries of the estate or trust (see instructions)	31	
32	Estates and trusts, subtract line 31 from line 30. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	32	

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

33a	Check this box if you are a qualified small business electing the payroll tax credit. See instructions		
b	Check the box if payroll tax is reported on a different EIN		
34	Enter the portion of line 28 elected as a payroll tax credit (do not enter more than $500,000). See instructions	34	
35	General business credit carryforward from the current year. See instructions. Partnerships and S corporations, skip this line and go to line 36	35	
36	Partnerships and S corporations, enter the smaller of line 28 or line 34. All others, enter the smallest of line 28, line 34, or line 35. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	36	

Section E—Other Information. See instructions.

37	Enter the number of business components generating the QREs on line 5 or line 20	37	
38	Enter the amount of officers' wages included on line 42	38	
39	Did you acquire or dispose of any major portion of a trade or business in the tax year? ☐ Yes ☐ No		
40	Did you include any new categories of expenses as current year QREs? ☐ Yes ☐ No		
41	Did you determine any of the QREs on line 5 or line 20 following the ASC 730 Directive? ☐ Yes ☐ No If "Yes," enter the amount from Appendix C Line 19 (you may attach your Appendices A, B, C, and D here) This ASC 730 Directive only applies to taxpayers with assets equal to or greater than $10,000,000 who follow U.S. GAAP to prepare their Certified Audited Financial Statements showing the amount of currently expensed Financial Statement R&D. See instructions.	41	

Section F—Qualified Research Expenses Summary. See instructions.

A Are you required to complete Section G? See instructions to determine if you are required to complete Section G, and how to complete Section F if you are not required to complete Section G ☐ Yes ☐ No

42	Total wages for qualified services for all business components (do not include any wages used in figuring the work opportunity credit)		42	
43	Total costs of supplies for all business components		43	
44	Total rental or lease cost of computers for all business components		44	
45	Total applicable amount of contract research for all business components (do not include basic research payments)	45		
46	Enter the applicable amount of all basic research payments. See instructions	46		
47	Add line 45 and line 46		47	
48	Add lines 42, 43, 44, and 47, then enter line 48 on either line 5 or line 20, whichever is appropriate		48	

Section G—Business Component Information. Complete lines 49(a) through 49(f) for each business component you are required to report. See instructions. Attach additional sheets if necessary to capture all business components.

BC	**49(a)** EIN of the controlled group member conducting the research activities on this business component	**49(b)** Controlled group member's principal business activity code	**49(c)** Business component's name or unique alphanumeric identifier (see instructions)	**49(d)** Business component type (select one from available options)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

BC	**49(e)** Software (if applicable, select from the available options)	**49(f)** Describe the information sought to be discovered. Use the space provided.
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		

Form **8586**
(Rev. December 2023)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit

Attach to your tax return.
Go to *www.irs.gov/Form8586* for the latest information.

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Identifying number

1	Number of Forms 8609-A attached		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** _____ **(ii)** _____ **(iii)** _____ **(iv)** _____		
3	Current year credit from attached Form(s) 8609-A (see instructions)	3	
4	Low-income housing credit from partnerships, S corporations, estates, and trusts	4	
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d	5	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 4d	7	

Future Developments

For the latest information about developments related to Form 8586 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8586*.

What's New

Lines 5 and 7. We removed the column references in lines 5 and 7 to accommodate the Form 3800 redesign.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 8586 to claim the low-income housing credit. This general business credit is allowed for each new qualified low-income building placed in service after 1986. Generally, it is taken over a 10-year credit period.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

Qualified Low-Income Housing Project

The credit cannot exceed the amount allocated to the building. See section 42(h)(1) for details.

The low-income housing credit can only be claimed for residential rental buildings in low-income housing projects that meet one of the minimum set-aside tests. For details, see the instructions for Form 8609, Part II, line 10c.

Except for buildings financed with certain tax-exempt bonds, you may not take a low-income housing credit on a building if it has not received an allocation from the housing credit agency. No allocation is needed when 50% or more of the aggregate basis of the building and the land on which the building is located is financed with certain tax-exempt bonds. The owner must still get a Form 8609 from the appropriate housing credit agency (with the applicable items completed, including an assigned BIN). "Land on which the building is located" includes only land that is functionally related and subordinate to the qualified low-income building. (See Regulations sections 1.103-8(a)(3) and 1.103-8(b)(4)(iii).)

Recapture of Credit

There is a 15-year compliance period during which the residential rental building must continue to meet certain requirements. If, as of the close of any tax year in this period, there is a reduction in the qualified basis of the building from the previous year, you may have to recapture a part of the credit you have taken. Similarly, you may have to recapture part of the credits taken in previous years upon certain dispositions of the building or interests therein, unless you follow the procedures to prevent recapture. See *Recapture and building dispositions* in the Instructions for Form 8609-A, Annual Statement for Low-Income Housing Credit, for details. If you must recapture credits, use Form 8611, Recapture of Low-Income Housing Credit. See section 42(j) for details.

Recordkeeping

Keep a copy of this Form 8586 **and** all Forms 8609, 8609-A, and 8611 for 3 years after the 15-year compliance period ends.

Specific Instructions

Line 2. A decrease in qualified basis will result in recapture if the qualified basis at the close of the tax year is less than the qualified basis at the close of the first year of the credit period.

If the reduction in qualified basis at the close of the tax year also results in a violation of the minimum set-aside requirement, then no credit is allowable for the year.

Line 3. The credit for the year is figured on Form 8609-A for each building. Attach a copy of each Form 8609-A you completed for the tax year to Form 8586. Enter on line 3 the total credit for attached Form(s) 8609-A.

Line 6. Estates or trusts. Allocate the low-income housing credit on line 5 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 6.

If the estate or trust is subject to the passive activity rules, include on line 4 any low-income housing credits from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping . . . . . 4 hr., 4 min.
Learning about the law or the form . . . . . 52 min.
Preparing and sending the form to the IRS . . . . 2 hr., 10 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

[redacted] NUMBER OF 8594 FORMS [redacted] SUB

Form **8594**
(Rev. November 2021)
Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement Under Section 1060

▶ **Attach to your income tax return.**
▶ **Go to *www.irs.gov/Form8594* for instructions and the latest information.**

OMB No. 1545-0074
Attachment Sequence No. **169**

Name as shown on return [redacted]

Identifying number as shown on return [redacted]

Check the box that identifies you:
☐ Purchaser ☐ Seller

Part I General Information

1 Name of other party to the transaction [redacted]

Other party's identifying number [redacted]

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

City or town, state, and ZIP code

2 Date of sale [redacted]

3 Total sales price (consideration) [redacted]

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	$ [redacted]	$ [redacted]
Class II	$ [redacted]	$ [redacted]
Class III	$ [redacted]	$ [redacted]
Class IV	$ [redacted]	$ [redacted]
Class V	$ [redacted]	$ [redacted]
Class VI and VII	$ [redacted]	$ [redacted]
Total	$ [redacted]	$ [redacted]

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? . . . . . ☐ Yes ☐ No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? . . . . . ☐ Yes ☐ No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? . . . . . [redacted] ☐ Yes ☐ No

If "Yes," attach a statement that specifies **(a)** the type of agreement and **(b)** the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 63768Z Form **8594** (Rev. 11-2021)

Form **8609-A**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

Annual Statement for Low-Income Housing Credit

► **File with owner's federal income tax return.**
► **See separate instructions.**

OMB No. 1545-0988

Attachment Sequence No. **36**

Name(s) shown on return | **Identifying number**

Part I Compliance Information

		Yes	No
A	Building identification number (BIN) ►		
B	This Form 8609-A is for (check the box) ► ☐ a newly constructed or existing building ☐ section 42(e) rehabilitation expenditures		
C	Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in **A**? If "No," see the instructions and stop here—do not go to Part II.		
D	Did the building in **A** qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? If "No," see the instructions and stop here—do not go to Part II.		
E	Was there a decrease in the qualified basis of the building in **A** for the tax year for which this form is being filed? If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.		

Part II Computation of Credit

1	Eligible basis of building	1	
2	Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	2	.
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	.
6	Multiply line 3 or line 4 by the percentage on line 5	6	
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	.
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	
14	Disallowed credit due to federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)	18	

Form **8820**
(Rev. September 2018)
Department of the Treasury
Internal Revenue Service

Orphan Drug Credit

► **Go to *www.irs.gov/Form8820* for the latest information.**
► **Attach to your tax return.**

OMB No. 1545-1505

Attachment Sequence No. **103**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	**1**	
2a	Are you electing the reduced credit under section 280C? ► ☐ **Yes** ☐ **No** If "Yes," multiply line 1 by 19.75% (0.1975). If "No," multiply line 1 by 25% (0.25) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	**2a**	
b	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above	**2b**	
c	Subtract line 2b from line 2a. If zero or less, enter -0-	**2c**	
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	**3**	
4	Add lines 2c and 3. Estates and trusts, go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1h	**4**	
5	Amount allocated to the beneficiaries of the estate or trust (see instructions)	**5**	
6	Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1h .	**6**	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11208S Form **8820** (Rev. 9-2018)

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

Attach to your tax return.

Go to *www.irs.gov/Form8824* for instructions and the latest information.

OMB No. 1545-1190

2024

Attachment Sequence No. **109**

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

Note: Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	**3**	MM/DD/YYYY
4	Date you actually transferred your property to the other party (month, day, year)	**4**	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	**5**	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	**6**	MM/DD/YYYY

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . ☐ **Yes** ☐ **No**

Note: Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions on line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number

Address (no., street, and apt., room, or suite no.; city or town; state; and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? ☐ **Yes** ☐ **No**

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ **Yes** ☐ **No**

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is ***not*** *the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24* ***unless*** *one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box.

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

Name(s) shown on tax return. Do not enter name and social security number if shown on other side. | Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received **(a)** more than one group of like-kind properties, or **(b)** cash or other (not like-kind) property, see ***Reporting of multi-asset exchanges*** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up. See instructions	12		
a	Description of other property given up			
13	Adjusted basis of other property given up	13		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale		14	
	Caution: If the property given up was used previously or partly as a home, see ***Property used as home*** in the instructions.			
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions		15	
a	Description of other property received			
16	FMV of like-kind property you received		16	
17	Add lines 15 and 16		17	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15. See instructions		18	
19	**Realized gain or (loss).** Subtract line 18 from line 17		19	
20	Enter the smaller of line 15 or line 19, but not less than zero		20	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions		21	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions		22	
23	**Recognized gain.** Add lines 21 and 22		23	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions		24	
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23. See instructions			
	Note: Complete lines 25a, 25b, and 25c if you received like-kind section 1250 property, like-kind section 1245 property, or like-kind intangible property in the exchange.		25	
a	Basis of like-kind section 1250 property received	25a		
b	Basis of like-kind section 1245 property received	25b		
c	Basis of like-kind intangible property received	25c		

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the federal government or judicial officers of the federal government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.)			–
27	Description of divested property			
28	Description of replacement property			
29	Date divested property was sold (month, day, year)		29	MM/DD/YYYY
30	Sales price of divested property. See instructions	30		
31	Basis of divested property	31		
32	**Realized gain.** Subtract line 31 from line 30		32	
33	Cost of replacement property purchased within 60 days after date of sale	33		
34	Subtract line 33 from line 30. If zero or less, enter -0-		34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions		35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions		36	
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32		37	
38	**Basis of replacement property.** Subtract line 37 from line 33		38	

Form **8825**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

▶ **Attach to Form 1065 or Form 1120S.**
▶ **Go to *www.irs.gov/Form8825* for the latest information.**

OMB No. 1545-0123

Name | **Employer identification number**

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.

	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A				
B				
C				
D				

			Properties A	B	C	D
	Rental Real Estate Income					
2	Gross rents	**2**				
	Rental Real Estate Expenses					
3	Advertising	**3**				
4	Auto and travel	**4**				
5	Cleaning and maintenance	**5**				
6	Commissions	**6**				
7	Insurance	**7**				
8	Legal and other professional fees	**8**				
9	Interest (see instructions)	**9**				
10	Repairs	**10**				
11	Taxes	**11**				
12	Utilities	**12**				
13	Wages and salaries	**13**				
14	Depreciation (see instructions)	**14**				
15	Other (list) ▶	**15**				
16	Total expenses for each property. Add lines 3 through 15	**16**				
17	Income or (loss) from each property. Subtract line 16 from line 2	**17**				

18a	Total gross rents. Add gross rents from line 2, columns A through H	**18a**	
b	Total expenses. Add total expenses from line 16, columns A through H	**18b**	( )
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	**19**	
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	**20a**	
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.		
	(1) Name / **(2)** Employer identification number		
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • **Form 1065 or 1120S:** Schedule K, line 2	**21**	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 10136Z Form **8825** (Rev. 11-2018)

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see below for list	Fair Rental Days	Personal Use Days
E				
F				
G				
H				

	Rental Real Estate Income		Properties E	F	G	H
2	Gross rents	2				
	Rental Real Estate Expenses					
3	Advertising	3				
4	Auto and travel	4				
5	Cleaning and maintenance	5				
6	Commissions	6				
7	Insurance	7				
8	Legal and other professional fees	8				
9	Interest (see instructions)	9				
10	Repairs	10				
11	Taxes	11				
12	Utilities	12				
13	Wages and salaries	13				
14	Depreciation (see instructions)	14				
15	Other (list) ▶	15				
16	Total expenses for each property. Add lines 3 through 15	16				
17	Income or (loss) from each property. Subtract line 16 from line 2	17				

Allowable Codes for Type of Property

1—Single Family Residence
2—Multi-Family Residence
3—Vacation or Short-Term Rental
4—Commercial
5—Land
6—Royalties
7—Self-Rental
8—Other (include description with the code on Form 8825 or on a separate statement)

Form **8826**
(Rev. September 2017)
Department of the Treasury
Internal Revenue Service

Disabled Access Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8826* for the latest information.**

OMB No. 1545-1205
Attachment Sequence No. **86**

Name(s) shown on return | **Identifying number**

1	Total eligible access expenditures (see instructions)	**1**		
2	Minimum amount	**2**	$ 250	00
3	Subtract line 2 from line 1. If zero or less, enter -0-	**3**		
4	Maximum amount	**4**	$10,000	00
5	Enter the **smaller** of line 3 or line 4	**5**		
6	Multiply line 5 by 50% (0.50)	**6**		
7	Disabled access credit from partnerships and S corporations	**7**		
8	Add lines 6 and 7, but do not enter more than $5,000. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1e	**8**		

For Paperwork Reduction Act Notice, see instructions. Cat. No. 12774N Form **8826** (Rev. 9-2017)

Form **8827**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Credit for Prior Year Minimum Tax—Corporations

Attach to the corporation's tax return.
Go to *www.irs.gov/Form8827* for the latest information.

OMB No. 1545-0123

Name

Employer identification number

1	Alternative minimum tax (AMT) for prior year. Enter the amount from Part II, line 13, of the corporation's prior year Form 4626	1	
2	Reserved for future use	2	
3	Add lines 1 and 2	3	
4	Regular income tax for current year. Enter the corporation's regular tax liability for the current tax year, as defined in section 26(b) (including any positive section 6226 adjustment from Form 8978)	4	
5	Base erosion minimum tax for current year. Enter the corporation's tax imposed under section 59A for the current tax year	5	
6	Add lines 4 and 5	6	
7	Enter allowable credits for the current tax year. See instructions	7	
8	Section 53(c)(1) limitation. Subtract line 7 from line 6	8	
9	Enter the tentative minimum tax from Part II, line 9, of the current year Form 4626	9	
10	Subtract line 9 from line 8. If zero or less, enter -0-	10	
11	**Current year minimum tax credit.** Enter the smaller of line 10 or line 3 here and on Form 1120, Schedule J, line 5d (or the applicable line of the corporation's tax return). Check if the corporation had a section 382 ownership change or has pre-acquisition excess credits (see instructions): (a) ☐ Section 383 (b) ☐ Section 384	11	
12	**Minimum tax credit carryforward.** Subtract line 11 from line 3. Keep a record of this amount to carry forward and use in future years	12	

Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Applicable corporations subject to the new corporate alternative minimum tax, use Form 8827 to figure any credit for prior year minimum tax.

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years, and to figure any minimum tax credit carryforward to future years.

Who Should File

Form 8827 should be filed by corporations that have an AMT liability in a prior year.

Line 7

Enter the corporation's credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code. For example, if filing Form 1120, include all credits on Schedule J, Part I, lines 5a through 5c.

Line 11

If the corporation had a section 382 ownership change (as defined in section 382(g)), the amount of pre-change minimum tax credits that can be applied against the corporation's tax for any tax year ending after the ownership change may be limited. See section 383 and the related regulations. To figure the amount of the pre-change credit, the corporation must allocate the credit for the change year between the pre-change period and the post-change period. The corporation must use the same method of allocation (ratable allocation or closing-of-the-books) for purposes of sections 382 and 383. See Regulations section 1.382-6 for details.

Also, pre-acquisition excess credits of one corporation generally cannot be used to offset the tax attributable to recognized built-in gains of another corporation. See section 384 for details.

If either limitation applies, check the applicable box and attach a computation of the minimum tax credit allowed.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

If you have comments concerning the accuracy of these time estimates, or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Form **8834**
(Rev. October 2024)
Department of the Treasury
Internal Revenue Service

Qualified Electric Vehicle Credit

Attach to your tax return.
Go to *www.irs.gov/Form8834* for the latest information.

OMB No. 1545-1374

Attachment Sequence No. **834**

Name(s) shown on return | **Identifying number**

Notes:

- Use this form to claim qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810 for the current year). The qualified electric vehicle credit was available for certain vehicles placed in service before 2007.
- Claim the credit for certain clean vehicles placed in service after 2022 on Form 8936.

1	Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)		**1**
2	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z. • Corporations. Enter the amount from Form 1120, Schedule J, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.		**2**
3	Credits that reduce regular tax before the qualified electric vehicle credit:		
a	Foreign tax credit	**3a**	
b	Certain allowable credits (see instructions)	**3b**	
c	Add lines 3a and 3b		**3c**
4	Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7		**4**
5	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Applicable corporations (see Form 4626), enter the amount from Form 4626, Part II, line 9. Other corporations, enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.		**5**
6	Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7		**6**
7	**Qualified electric vehicle credit.** Enter the **smaller** of line 1 or line 6. Report this amount on Schedule 3 (Form 1040), line 6i; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions		**7**

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity Production Credit

Attach to your tax return.

Go to *www.irs.gov/Form8835* for instructions and the latest information.

OMB No. 1545-1362

2024

Attachment Sequence No. **835**

Name(s) shown on return | **Identifying number**

Part I Information on Qualified Property or Qualified Facility

1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility: _____

2a Type (wind, closed-loop biomass, geothermal, solar, open-loop biomass, landfill gas, etc.): _____

2b If different than filer, enter (i) owner's name _____
and (ii) owner's TIN: _____

3a Address of the facility (if applicable): _____

3b Coordinates. **(i)** Latitude: ☐ ☐☐ . ☐☐☐☐☐☐ **(ii)** Longitude: ☐ ☐☐☐ . ☐☐☐☐☐☐
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.

4 Date construction began (MM/DD/YYYY): _____

5 Date placed in service (MM/DD/YYYY): _____

6 Is this facility an expansion of an existing closed-loop biomass or open-loop biomass facility? ☐ Yes ☐ No

7 Reserved for future use.
- ☐ Yes.
- ☐ No.

8 Does the project satisfy one of the qualified facility requirements? See instructions.
- **a** Yes, the facility's maximum net output is less than 1 megawatt (as measured in alternating current).
- **b** Yes, the facility's construction began before January 29, 2023.
- **c** Yes, the facility meets the prevailing wage requirements of section 45(b)(7)(A) and the apprenticeship requirements of section 45(b)(8).
- **d** No, the facility does not meet the qualified facility requirements.

9 Does the property qualify for the domestic bonus credit?
- **a** Yes, and section 45(b)(9)(B) is satisfied (10% bonus). Attach the required information. See instructions.
- **b** ☐ No.

10 Does the project qualify for an energy community bonus credit?
- **a** Yes, and section 45(b)(11)(B) is satisfied (10% bonus). See instructions.
- **b** ☐ No.
- **c** ☐ Not applicable.

11 Enter the nameplate capacity direct current (dc) in kW for:
- **a** Solar energy property facility: _____
- **b** ☐ Not applicable.

12 Enter the nameplate capacity, alternating current (ac) for all electricity generating energy properties or facilities in kW:
- **a** Solar energy property or facility: _____
- **b** Wind energy property or facility: _____
- **c** Other: _____
- **d** ☐ Not applicable.

Part II Renewable Electricity Production

Complete line 1 with respect to electricity produced at qualified facilities using:

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (see inst.)*	(c) Column (a) × Column (b)
1a	Wind	1a		$0.006	
b	Closed-loop biomass	1b		$0.006	
c	Geothermal	1c		$0.006	
d	Solar	1d		$0.006	
e	Offshore wind facility	1e		$0.006	
f	Open-loop biomass	1f		$0.003	
g	Landfill gas	1g		$0.003	
h	Trash	1h		$0.003	
i	Hydropower	1i		$0.003**	
j	Marine and hydrokinetic renewables	1j		$0.003**	

2	Add column (c) of lines 1a through 1j and enter here	2	
3	Phaseout adjustment (see instructions) $ _____ × _____	3	
4	Credit before reduction. Subtract line 3 from line 2	4	

Credit reduction for tax-exempt bonds

If you used proceeds of tax-exempt bonds to finance your facility, continue to line 5a; otherwise, enter the amount from line 4 on line 6.

5a	**Divide.** Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility, as of the close of the tax year ÷ Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year =	5a	
b	Multiply line 4 by line 5a	5b	
c	Multiply line 4 by 15% (0.15)	5c	
d	Enter the smaller of line 5b or line 5c	5d	
6	Subtract line 5d from line 4	6	
7a	Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2017 — 7a		
b	For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7a by 20% (0.20)	7b	
c	Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021 — 7c		
d	For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7c by 40% (0.40)	7d	
e	Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2019 — 7e		
f	For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7e by 60% (0.60)	7f	
g	Add lines 7b, 7d, and 7f	7g	
8	Subtract line 7g from line 6	8	
9	Increased credit amount for qualified facilities. Did you check a "Yes" box in Part I, question 8? If so, multiply the amount in Part II, line 8, by 5.0. If not, enter the amount from Part II, line 8	9	
10	Domestic content bonus credit. See instructions. If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0-	10	
11	Energy community bonus credit. See instructions. If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0-	11	
12	Add lines 9, 10, and 11	12	
13	If you are making an elective payment election under section 6417 for a facility whose construction began in calendar year 2024, and the facility does not conform to section 45(b)(10)(B), or meet an exception under section 45(b)(10)(D), multiply line 12 by 90% (0.90). All others, enter the amount from line 12	13	

*See instructions for rates to use for facilities placed in service before 2022.

**$0.006 for qualified facilities related to hydropower and marine and hydrokinetic renewables placed in service after 2022. See instructions.

Part II Renewable Electricity Production *(continued)*

14	Renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**14**	
15	Add lines 13 and 14. Cooperatives, estates, and trusts, go to line 16. Partnerships, and S corporations, stop here and report this amount on Schedule K. All others: For electricity produced during the 4-year period beginning on the date the facility was placed in service, stop here, and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f. See instructions	**15**	
16	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**16**	
17	Cooperatives, estates, and trusts, subtract line 16 from line 15. For electricity produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, report the applicable part of this amount on Form 3800, Part III, line 1f	**17**	

Form **8844**
(Rev. March 2020)
Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8844* for instructions and the latest information.**

OMB No. 1545-1444

Attachment Sequence No. **99**

Name(s) shown on return | **Identifying number**

1	Enter the total qualified empowerment zone wages paid or incurred during the current year (see instructions)	**1**	
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to the deduction for salaries and wages	**2**	
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	**4**	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	**6**	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16145S Form **8844** (Rev. 3-2020)

Form **8845**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Indian Employment Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8845* for instructions and the latest information.**

OMB No. 1545-0123

Attachment Sequence No. **113**

Name(s) shown on return | **Identifying number**

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	**1**	
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	**2**	
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	**3**	
4	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to your deduction for salaries and wages	**4**	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**5**	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	**6**	
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**7**	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	**8**	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16146D Form **8845** (Rev. 1-2022)

Form **8846**

Department of the Treasury
Internal Revenue Service

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

Attach to your tax return.
Go to *www.irs.gov/Form8846* for the latest information.

OMB No. 1545-0123

2024

Attachment Sequence No. **846**

Name(s) shown on return | **Identifying number**

Note: Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage employer where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	**1**	
2	Tips not subject to the credit provisions (see instructions)	**2**	
3	Creditable tips. Subtract line 2 from line 1	**3**	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded $168,600, see instructions and check here ☐	**4**	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	**6**	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16148Z Form **8846** (2024)

Form **8864**
(Rev. January 2023)
Department of the Treasury
Internal Revenue Service

Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit

Attach to your tax return.
Go to *www.irs.gov/Form8864* for instructions and the latest information.

OMB No. 1545-1924

Attachment Sequence No. **141**

Name(s) shown on return | **Identifying number**

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

The sustainable aviation fuel credit is only available for fuel produced after 2022.

Biodiesel or renewable diesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel, or produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The biodiesel or renewable mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. **Sustainable aviation fuel (SAF) mixtures.** Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that isn't kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) isn't derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that isn't biomass, (iii) isn't derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50%. **For all claims.** Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		$1.00	
2	Agri-biodiesel	2		$1.00	
3	Renewable diesel	3		$1.00	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		$1.00	
5	Agri-biodiesel included in a biodiesel mixture	5		$1.00	
6	Renewable diesel included in a renewable diesel mixture	6		$1.00	
7	Qualified agri-biodiesel production	7		$ .10	
8	Sustainable aviation fuel (see instructions)	8		$	
9	Add lines 1 through 8. Include this amount in your income for the tax year. See instructions	9			
10	Biodiesel, renewable diesel, or sustainable aviation fuel credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	10			
11	Add lines 9 and 10. Cooperatives, estates, and trusts, go to line 12. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on the appropriate line of Form 3800. See instructions	11			
12	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	12			
13	Cooperatives, estates, and trusts, subtract line 12 from line 11. Report this amount on the appropriate line of Form 3800. See instructions	13			

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25778F Form **8864** (Rev. 1-2023)

[redacted] NUMBER OF FORMS 8869 [redacted] SUB

Form **8869**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Qualified Subchapter S Subsidiary Election

(Under section 1361(b)(3) of the Internal Revenue Code)
▶ Go to *www.irs.gov/Form8869* for instructions and the latest information.

OMB No. 1545-0123

Part I Parent S Corporation Making the Election

1a Name of parent [redacted]	**2** **Employer identification number** (EIN) [redacted]
b Number, street, and room or suite no. If a P.O. box, see instructions.	**3** Tax year ending (month and day)
c City or town, state or province, country, and ZIP or foreign postal code	**4** Service center where last return was filed
5 Name and title of officer or legal representative whom the IRS may call for more information	**6** Telephone number of officer or legal representative

Part II Subsidiary Corporation for Which Election is Made (For additional subsidiaries, see instructions.)

7a Name of subsidiary [redacted]	**8** EIN (if any) [redacted]
b Number, street, and room or suite no. If a P.O. box, see instructions.	**9** Date incorporated [redacted]
c City or town, state or province, country, and ZIP or foreign postal code	**10** State of incorporation [redacted]

11 Date election is to take effect (month, day, year) (see instructions) . . . . . [redacted] ▶

12 Did the subsidiary previously file a federal income tax return? If "Yes," complete lines **13a, 13b,** and **13c** . . . . . [redacted] ▶ ☐ Yes ☐ No

13a Service center where last return was filed	**13b** Tax year ending date of last return (month, day, year) ▶	**13c** Check type of return filed: ☐ Form 1120 ☐ Form 1120-S ☐ Other ▶ [redacted]

14 Is this election being made in combination with a section 368(a)(1)(F) reorganization described in Rev. Rul. 2008-18, where the subsidiary was an S corporation immediately before the election and a newly formed holding company will be the subsidiary's parent? . . . [redacted] ▶ ☐ Yes ☐ No

15 Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines **16a, 16b,** and **16c** . . . . . [redacted] ▶ ☐ Yes ☐ No

16a Name of common parent [redacted]	**16b** EIN of common parent [redacted]	**16c** Service center where consolidated return was filed

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

Signature of officer of parent corporation ▶	**Title ▶**	**Date ▶**

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 28755K Form **8869** (Rev. 12-2020)

Form **8874**
(Rev. November 2021)
Department of the Treasury
Internal Revenue Service

New Markets Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8874* for the latest information.**

OMB No. 1545-1804

Attachment Sequence No. **127**

Name(s) shown on return | **Identifying number**

	(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
1					%	
					%	
					%	
					%	
					%	
					%	

Total Qualified Equity Investment

2	New markets credit from partnerships and S corporations	2	
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1i	3	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 31663N Form **8874** (Rev. 11-2021)

Form **8881**
(Rev. December 2023)
Department of the Treasury
Internal Revenue Service

Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment, and Military Spouse Participation

Attach to your tax return.
Go to *www.irs.gov/Form8881* for instructions and the latest information.

OMB No. 1545-1810

Attachment Sequence No. **130**

Name(s) shown on return | **Identifying number**

Part I Credit for Small Employer Pension Plan Startup Costs (Including Employer Contributions)

A Enter the number of qualifying employees. See instructions _____

1 Qualified startup costs incurred during the tax year **1**

2 Employers with 1-50 employees enter the amount from line 1. Employers with 51-100 employees enter 50% (0.50) of line 1 . . . . . **2**

3 Enter the number of employees eligible to participate in the pension plan. See instructions.
_____ X $250 . . . . . **3**

4 Enter the greater of $500 or the amount from line 3 (Do not enter more than $5,000) **4**

5 Enter the smaller of line 2 or line 4 . . . . . **5**

6a Enter the number of employees from the preceding tax year. See instructions **6a**

b Enter employer contributions made to the plan, but don't include (i) elective deferrals, (ii) contributions made to employees whose wages paid to the employee were in excess of $100,000 and (iii) any amount of contributions to an employee to whom you made contributions of more than $1,000 . . **6b**

c For employees for whom you made matching and nonelective contributions of more than $1,000, (and who are not disqualified because they meet 6b(ii) above), see the instructions for information on how to determine the amount to enter on line 6c. If you did not make this type of contributions, enter -0- . **6c**

d Add lines 6b and 6c **6d**

If the number of employees entered on line 6a is 50 or less, enter the amount from line 6d on line 6f. If the number of employees entered on line 6a is 51-100, continue to line 6e(1).

e **(1)** Subtract 50 (50.0) from the number of employees entered on line 6a . . . . . **6e(1)**

(2) Multiply line 6e(1) by 2% (0.02) . . . . . **6e(2)**

(3) Multiply line 6e(2) by line 6d . . . . . **6e(3)**

(4) Subtract line 6e(3) from line 6d . . . . . **6e(4)**

f If you did NOT complete line 6e, enter the amount from line 6d. If you completed line 6e, enter the amount from line 6e(4) **6f**

g Applicable percentages. See instructions **6g**

- If this is treated as the first or second year of the plan, enter the amount from line 6f.
- If this is treated as the third year of the plan, multiply line 6f by 75% (0.75).
- If this is treated as the fourth year of the plan, multiply line 6f by 50% (0.50).
- If this is treated as the fifth year of the plan, multiply the amount on line 6f by 25% (0.25).

7 Credit for small employer pension plan startup costs from partnerships and S corporations **7**

8 Add lines 5, 6g, and 7. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j **8**

Part II Small Employer Auto-Enrollment Credit

9 Enter $500 if an auto-enrollment option is provided for retirement savings **9**

10 Small employer auto-enrollment credit from partnerships and S corporations **10**

11 Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1dd **11**

Part III Military Spouse Participation Credit

Caution: You can't claim the credit if you had more than 100 employees in the preceding tax year.

12 Enter the number of military spouse employees participating in an eligible plan. See instructions.
_____ X $200 . . . . . **12**

13 Amount of contributions paid by employer for each eligible military spouse employee. Do not enter more than $300 per employee. See instructions **13**

14 Credit for small employer military spouse retirement plan from partnerships and S corporations . . **14**

15 Add lines 12, 13, and 14. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1ee **15**

Form **8882**
(Rev. December 2017)

Department of the Treasury
Internal Revenue Service

Credit for Employer-Provided Childcare Facilities and Services

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8882* for the latest information.**

OMB No. 1545-1809

Attachment Sequence No. **131**

Name(s) shown on return | **Identifying number**

1	Qualified childcare facility expenditures paid or incurred	**1**	
2	Enter 25% (0.25) of line 1		**2**
3	Qualified childcare resource and referral expenditures paid or incurred	**3**	
4	Enter 10% (0.10) of line 3		**4**
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts		**5**
6	Add lines 2, 4, and 5		**6**
7	Enter the **smaller** of line 6 or **$150,000.** Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k		**7**
8	Amount allocated to beneficiaries of the estate or trust (see instructions)		**8**
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k		**9**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

How To Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to $150,000 per tax year.

Qualified childcare expenditures are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
  1. Is to be used as part of a qualified childcare facility of the taxpayer,
  2. Is depreciable (or amortizable) property, and
  3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing increased compensation to employees with higher levels of childcare training; or
- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

Note. Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

Qualified childcare resource and referral expenditures are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.

Form **8896**
(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Low Sulfur Diesel Fuel Production Credit

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8896* for the latest information.**

OMB No. 1545-1914

Attachment Sequence No. **142**

Name(s) shown on return | **Identifying number**

1	Low sulfur diesel fuel produced (in gallons)	**1**	
2	Multiply line 1 by $0.05	**2**	
3	Qualified costs limitation (see instructions)	**3**	
4	Total low sulfur diesel fuel production credits allowed for all prior tax years (see instructions)	**4**	
5	Subtract line 4 from line 3	**5**	
6	Enter the smaller of line 5 or line 2	**6**	
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives (see instructions)	**7**	
8	Add lines 6 and 7. Cooperatives, go to line 9. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1m	**8**	
9	Amount allocated to patrons of the cooperative (see instructions)	**9**	
10	Cooperatives, subtract line 9 from line 8. Report this amount on Form 3800, Part III, line 1m	**10**	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8896 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8896*.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

Partnerships, S corporations, and cooperatives must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, or cooperative. Instead, they can report this credit directly on line 1m in Part III of Form 3800, General Business Credit.

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility; or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69, 2007-49 I.R.B. 1137, available at *www.irs.gov/irb/2007-49_IRB#RP-2007-69.*

TIP *Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section 280C(d).*

Additional Information

For more information, see section 45H.

Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

Line 1

Enter the number of gallons of diesel fuel produced with a sulfur content of 15 parts per million or less.

Form **8911**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

Attach to your tax return.

Go to *www.irs.gov/Form8911* for instructions and the latest information.

OMB No. 1545-0123

Attachment Sequence No. **151**

Name(s) shown on return | **Identifying number**

Note: Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions.

Part I Credit for Business/Investment Use Part of Refueling Property

1	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8911)	1	
2	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	2	
3	**Business/investment use part of credit.** Add lines 1 and 2. Partnerships and S corporations not making an election to transfer the credit, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	3	

Part II Credit for Personal Use Part of Refueling Property

4	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8911)	4	
5	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. • Other filers. Enter the regular tax before credits from your return.	5	
6	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 6a		
b	Certain allowable credits (see instructions) — 6b		
c	Add lines 6a and 6b	6c	
7	Net regular tax. Subtract line 6c from line 5. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 3	7	
8	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	8	
9	Subtract line 8 from line 7. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 3	9	
10	**Personal use part of credit.** Enter the **smaller** of line 4 or line 9 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 9 is smaller than line 4, see instructions	10	

orm **8916**
ev. October 2020)
epartment of the Treasury
ternal Revenue Service

Reconciliation of Schedule M-3 Taxable Income With Tax Return Taxable Income for Mixed Groups

▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

▶ Go to *www.irs.gov/Form8916* for the latest information.

OMB No. 1545-0123

ame(s) as shown on return | Employer identification number

1	Enter total tax reconciliation amount from the applicable line of Schedule M-3. See instructions	1		
2a	Life/non-life loss limitation amount	2a		
b	Phased inclusion of balance of policyholders surplus account (Form 1120-L, page 1, line 24)	2b		
c	**(1)** Non-life capital loss limitation	2c(1)		
	(2) Life capital loss limitation	2c(2)		
d	**(1)** Non-life charitable deduction limitation	2d(1)		
	(2) Life charitable deduction limitation	2d(2)		
e	**(1)** Non-life dual consolidated loss amount disallowed	2e(1)		
	(2) Life dual consolidated loss amount disallowed	2e(2)		
3	Combine lines 1 through 2e(2)		3	
4a	**(1)** 1120-PC net operating loss deduction	4a(1)		
	(2) 1120-L net operating loss deduction	4a(2)		
	(3) 1120 net operating loss deduction	4a(3)		
b	**(1)** Non-life dividends received deduction	4b(1)		
	(2) Life dividends received deduction	4b(2)		
c	**(1)** Non-life capital loss carryforward used	4c(1)		
	(2) Life capital loss carryforward used	4c(2)		
d	**(1)** Non-life charitable deduction carryforward used	4d(1)		
	(2) Life charitable deduction carryforward used	4d(2)		
5	Add lines 4a(1) through 4d(2)		5	
6	Subtract line 5 from line 3		6	
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)		7	
8	Total. Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC. See instructions		8	

Net Operating Loss Deduction

Total Statutory Special Deductions

Taxable Income

or Paperwork Reduction Act Notice, see instructions. Cat. No. 37727E Form **8916** (Rev. 10-2020)

Form **8916-A**

(Rev. November 2019)

Department of the Treasury
Internal Revenue Service

Supplemental Attachment to Schedule M-3

► **Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.**

► **Go to *www.irs.gov/Form1120* for the latest information.**

OMB No. 1545-0123

Name of common parent	**Employer identification number**
Name of subsidiary	**Employer identification number**

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity-based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Reserved				
j Amortization				
k Depletion				
l Depreciation				
m Corporate-owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences				
8 **Total cost of goods sold.** Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income — From outside tax affiliated group				
4b	Intercompany interest income — From tax affiliated group				
5	Other interest income				
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.				

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense — Paid to outside tax affiliated group				
3b	Intercompany interest expense — Paid to tax affiliated group				
4	Other interest expense				
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.				

Form **8925**
(Rev. September 2017)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

▶ **Attach to the policyholder's tax return. See instructions.**
▶ **Go to *www.irs.gov/Form8925* for the latest information.**

OMB No. 1545-2089

Attachment Sequence No. **160**

Name(s) shown on return	**Identifying number**
Name of policyholder, if different from above	Identifying number, if different from above
Type of business	

1	Enter the number of employees the policyholder had at the end of the tax year	**1**	
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See *Section 1035 exchanges* on page 2 for an exception	**2**	
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	**3**	
4a	Does the policyholder have a valid consent for each employee included on line 2? See instructions ☐ **Yes** ☐ **No**		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	**4b**	

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8925 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8925*.

General Instructions

Purpose of Form

Use Form 8925 to report the number of employees covered by employer-owned life insurance contracts issued after August 17, 2006, and the total amount of employer-owned life insurance in force on those employees at the end of the tax year. Policyholders must also indicate whether a valid consent has been received from each covered employee, and the number of covered employees for which a valid consent has not been received.

For more information, see sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, available at *www.irs.gov/irb/2009-24_IRB/ar11.html.*

Definitions

Employer-owned life insurance contract. For purposes of Form 8925, an insurance contract is an employer-owned life insurance contract if it is owned by a policyholder as defined below, and covers the life of the policyholder's employee(s) on the date the life insurance contract is issued. If you have master contracts, see section 101(j)(3) for additional information.

Policyholder. For purposes of Form 8925 and these instructions, a policyholder is an "applicable policyholder" as defined in section 101(j)(3)(B). Generally, a policyholder is the person who owns the employer-owned life insurance contract, and who is (a) engaged in a trade or business that employs the person insured under the employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

Related person. A related person is considered a policyholder if that person is (a) related to the policyholder (defined earlier) under sections 267(b) or 707(b)(1), or (b) engaged in a trade or business under common control with the policyholder. See sections 52(a) and (b).

Employee. Employee includes an officer, director, or highly compensated employee under section 414(q).

Insured. An individual must be a U.S. citizen or resident to be considered insured under an employer-owned life insurance contract. Both individuals covered by a contract covering the joint lives of two individuals are considered insured.

Notice and consent requirements. To qualify as an employer-owned life insurance contract, the policyholder must meet the notice and consent requirements listed below before the issuance of the contract.

1. Provide written notification to the employee stating the policyholder intends to insure the employee's life and the maximum face amount for which the employee could be insured at the time the contract was issued.

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

2. Provide written notification to the employee that the policyholder will be a beneficiary of any proceeds payable upon the death of the employee.

3. Receive written consent from the employee. See *Valid consent* under the instructions for line 4a.

Electronic notification and consent. The written notification and consent requirement can be met electronically only if the system for electronic notification and consent meets requirements 1 through 3, above. See Q&A-11 in Notice 2009-48 for more information.

Issue date of contract. Generally, the issue date of a life insurance contract is the date on the policy assigned by the insurance company on or after the date of application. For purposes of meeting the notice and consent requirements, the issue date of the employer-owned life insurance contract is the later of (1) the date of application of coverage, (2) the effective date of coverage, or (3) the formal issuance of the contract. See Q&A-4 in Notice 2009-48 for more information.

Form **8936**

Department of the Treasury
Internal Revenue Service

Clean Vehicle Credits

Attach to your tax return.

Go to *www.irs.gov/Form8936* for instructions and the latest information.

OMB No. 1545-2137

2024

Attachment Sequence No. **69**

Name(s) shown on return | **Identifying number**

Notes: • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
• Individuals who transferred the credit to the dealer at the time of sale must file this form and Schedule A (Form 8936).

Part I Modified Adjusted Gross Income (MAGI) Amount

1a	Enter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	1a		
b	Enter any income from Puerto Rico you excluded	1b		
c	Enter any amount from Form 2555, line 45	1c		
d	Enter any amount from Form 2555, line 50	1d		
e	Enter any amount from Form 4563, line 15	1e		
2	Add lines 1a through 1e			2
3a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	3a		
b	Enter any income from Puerto Rico you excluded	3b		
c	Enter any amount from Form 2555, line 45	3c		
d	Enter any amount from Form 2555, line 50	3d		
e	Enter any amount from Form 4563, line 15	3e		
4	Add lines 3a through 3e			4
5	Enter your 2023 filing status (S, MFS, etc., see chart below)			5

Individuals, estates, or trusts exceeding the following MAGI limits for both 2023 and 2024 can't claim the applicable credit.

Filing Status	Part II/III Limits	Part IV Limits
Single (S)	$150,000	$75,000
Married filing separately (MFS)	$150,000	$75,000
Head of household (HOH)	$225,000	$112,500
Married filing jointly (MFJ)	$300,000	$150,000
Qualifying surviving spouse (QSS)	$300,000	$150,000
Estates and trusts	$150,000	N/A

Part II Credit for Business/Investment Use Part of New Clean Vehicles

6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	6	
7	New clean vehicle credit from partnerships and S corporations (see instructions)	7	
8	**Business/investment use part of credit.** Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	8	

Part III Credit for Personal Use Part of New Clean Vehicles

9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	9	
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	10	
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	11	
12	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	12	
13	**Personal use part of credit.** Enter the **smaller** of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	13	

Part IV Credit for Previously Owned Clean Vehicles

14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	14	
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	15	
16	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	16	
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	17	
18	Enter the **smaller** of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	18	

Part V Credit for Qualified Commercial Clean Vehicles

19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	19	
20	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	20	
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	21	

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

Attach to your tax return.

Go to *www.irs.gov/Form8941* for instructions and the latest information.

OMB No. 1545-2198

2024

Attachment Sequence No. **65**

Name(s) shown on return | **Identifying number**

A Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.

☐ **Yes.** Enter Marketplace Identifier (if any): _____

☐ **No.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity.

B Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above: _____

C Does a tax return you (or any predecessor) filed for a tax year beginning after 2013 and before 2023 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount? See instructions.

☐ **Yes.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity. Also see instructions for information about the credit period limitation.

☐ **No.** Go to line 1.

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	**1**	
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	**2**	
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of $1,000. If you entered $65,000 or more, skip lines 4 through 11 and enter -0- on line 12	**3**	
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	**4**	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	**5**	
6	Enter the **smaller** of line 4 or line 5	**6**	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50)	**7**	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	**8**	
9	If line 3 is $32,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	**9**	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions	**10**	
11	Subtract line 10 from line 4. If zero or less, enter -0-	**11**	
12	Enter the **smaller** of line 9 or line 11	**12**	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	**13**	
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	**14**	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**15**	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h	**16**	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**17**	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h	**18**	
19	Enter the amount you paid in 2024 for taxes considered payroll taxes for purposes of this credit. See instructions	**19**	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, Part III, line 6f	**20**	

Form **8990**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Limitation on Business Interest Expense Under Section 163(j)

Attach to your tax return.
Go to *www.irs.gov/Form8990* for instructions and the latest information.

OMB No. 1545-0123

Taxpayer name(s) shown on tax return | **Identification number**

A If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:
Name of foreign entity
Employer identification number, if any
Reference ID number

B Is the foreign entity a CFC group member? See instructions . . . ☐ **Yes** ☐ **No**

C Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions . . . ☐ **Yes** ☐ **No**

D Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete . . . ☐ **Yes** ☐ **No**

Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	
4	Floor plan financing interest expense. See instructions	4	
5	**Total business interest expense.** Add lines 1 through 4		5

Section II—Adjusted Taxable Income

Tentative Taxable Income

6	**Tentative taxable income.** See instructions		6

Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions	7	
8	Any business interest expense not from a pass-through entity. See instructions	8	
9	Amount of any net operating loss deduction under section 172	9	
10	Amount of any qualified business income deduction allowed under section 199A	10	
11	Reserved for future use	11	
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	
13	Other additions. See instructions	13	
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	
16	**Total.** Add lines 7 through 15		16

Reductions (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions	17 ( )	
18	Any business interest income not from a pass-through entity. See instructions	18 ( )	
19	Amount of any income or gain items from a pass-through entity. See instructions	19 ( )	
20	Other reductions. See instructions	20 ( )	
21	**Total.** Combine lines 17 through 20		21 ( )
22	**Adjusted taxable income.** Combine lines 6, 16, and 21. See instructions		22

Section III—Business Interest Income

23	Current year business interest income. See instructions	23		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24		
25	**Total.** Add lines 23 and 24			25

Section IV—163(j) Limitation Calculations

Limitation on Business Interest Expense

26	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions	26		
27	Business interest income (line 25)	27		
28	Floor plan financing interest expense (line 4)	28		
29	**Total.** Add lines 26, 27, and 28			29

Allowable Business Interest Expense

30	**Total current year business interest expense deduction.** See instructions	30	

Carryforward

31	**Disallowed business interest expense.** Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	

Part II Partnership Pass-Through Items

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

Excess Business Interest Expense

32	**Excess business interest expense.** Enter amount from line 31	32	

Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33	
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34	
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35	.
36	**Excess taxable income.** Multiply line 35 by line 22	36	

Excess Business Interest Income

37	**Excess business interest income.** Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37	

Part III S Corporation Pass-Through Items

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

Excess Taxable Income

38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	38	
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)	39	
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	40	.
41	**Excess taxable income.** Multiply line 40 by line 22	41	

Excess Business Interest Income

42	**Excess business interest income.** Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42	

SCHEDULE A Summary of Partner's Section 163(j) Excess Items

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

	(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (see instructions)	(i) Current year excess business interest expense carryforward (see instructions)
			(c) Current year (see instructions)	(d) Prior year carryforward (see instructions)	(e) Total ((c) plus (d))				
43									
44	**Total**								

SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

	(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45				
46	**Total**			

Form **8994**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Employer Credit for Paid Family and Medical Leave

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8994* for instructions and the latest information.**

OMB No. 1545-2282

Attachment Sequence No. **994**

Name(s) shown on return | **Identifying number**

A Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

B Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

C Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

D If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	**1**	
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	**2**	
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	**3**	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37804G Form **8994** (Rev. 1-2021)

Form **8996**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Qualified Opportunity Fund

▶ Go to *www.irs.gov/Form8996* for instructions and the latest information.
▶ Attach to your tax return. See instructions.

OMB No. 1545-0123

Attachment Sequence No. **996**

Name

Employer identification number

Part I General Information and Certification

1 Type of taxpayer: ☐ Corporation ☐ Partnership

2 Is the taxpayer organized for the purpose of investing in qualified opportunity zone (QOZ) property (other than another qualified opportunity fund (QOF))?

☐ **No. STOP.** Do not file this form with your tax return.

☐ **Yes.** Go to line 3.

3 Is this the first period the taxpayer is a QOF?

☐ **Yes.** By checking this box, you certify that by the end of the taxpayer's first QOF year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in QOZ property and a description of the trade or business(es) that the QOF is engaged in either directly or through a QOZ business. See instructions.

☐ **No.**

4 If you checked "Yes" on line 3, provide the first month in which the fund chose to be a QOF . . . . . ▶

5 Did any investor dispose of, in part or in whole, their equity interest in the fund?

☐ **Yes.** Attach a statement with each investor's name, the date of disposal, and the interest that they transferred during the QOF's tax year.

☐ **No.**

6 ☐ Do not check this box. Reserved for future use.

Part II Investment Standard Calculation

7	Enter the amount from Part VI, line 2, for total QOZ property held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	7	
8	Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	8	
9	Divide line 7 by line 8	9	
10	Enter the amount from Part VI, line 3, for total QOZ property held by the taxpayer on the last day of the taxpayer's tax year	10	
11	Total assets held by the taxpayer on the last day of the taxpayer's tax year	11	
12	Divide line 10 by line 11	12	

Part III Qualified Opportunity Fund Average and Penalty

13	Add lines 9 and 12	13	
14	Divide line 13 by 2.0. See instructions if Part I, line 3, is "Yes"	14	
15	Is line 14 equal to or more than 0.90? ☐ **Yes.** Enter -0- on this line and file this form with your tax return. ☐ **No.** The fund has failed to maintain the investment standard. Complete Part IV to figure the penalty. Enter the penalty from line 8 of Part IV on this line. See instructions	15	

Part IV Line 15 Penalty

If you checked "No" in Part III, line 15, complete Part IV to figure the penalty. Enter the number from line 8 below on Part III, line 15. See instructions if Part I, line 3, is "Yes."

		(a) Month 1	(b) Month 2	(c) Month 3	(d) Month 4	(e) Month 5
1	Total assets on the last day of the month					
2	Multiply line 1 by 0.90					
3	Total QOZ property on the last day of the month					
4	Subtract line 3 from line 2. If less than zero, enter -0-					
5	Underpayment rate					
6	Multiply line 4 by line 5					
7	Divide line 6 by 12.0. Round up to two decimal places. See instructions if Part I, line 3, is "Yes"					

	(f) Month 6	(g) Month 7	(h) Month 8	(i) Month 9	(j) Month 10	(k) Month 11	(l) Month 12
1							
2							
3							
4							
5							
6							
7							

8 **Penalty.** Add columns (a) through (l) of line 7. Enter the total here and on Part III, line 15 . . . . . $

Part V QOZ Business Property—Directly Owned or Leased by Taxpayer

Enter every QOZ where QOZ business property directly owned or leased by the taxpayer is located	QOZ business property held directly on last day of the first 6-month period of the tax year		QOZ business property held directly on last day of the tax year	
(a) QOZ No.	(b) Owned Property Value	(c) Leased Property Value	(d) Owned Property Value	(e) Leased Property Value
1 If the taxpayer directly owned/leased QOZ business property used in one or more QOZs, see instructions and enter the total QOZ business property value from the separate statement				

Part VI QOZ Stock or Partnership Interests

For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every QOZ in which the tangible property of the QOZ business is located and the EIN of that QOZ business		Value of QOZ stock or partnership interest held on last day of the first 6-month period of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the first 6-month period of the tax year		Value of QOZ stock or partnership interest held on last day of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the tax year	
(a) QOZ No. (indicate non-QOZs by 99999999999)	(b) EIN of QOZ Business	(c) Investment Value	(d) Owned Property Value	(e) Leased Property Value	(f) Investment Value	(g) Owned Property Value	(h) Leased Property Value
1 If additional lines are needed, see instructions and enter total QOZ business value held by the taxpayer from Part VII, line 2, columns (c) and (f)							

2 6-month test QOZ property. Add Part V, columns (b) and (c), and Part VI, column (c). Enter the total here and on Part II, line 7 . . . . .

3 Year-end test QOZ property. Add Part V, columns (d) and (e), and Part VI, column (f). Enter the total here and on Part II, line 10 . . . . .

4 Type of accounting method used to value the property listed on this form.

☐ Applicable financial statement valuation method.

☐ Alternative valuation method.

Part VII QOZ Stock or Partnership Interests *(continued)*

For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every QOZ in which the tangible property of the QOZ business is located and the EIN of that QOZ business		Value of QOZ stock or partnership interest held on last day of the first 6-month period of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the first 6-month period of the tax year		Value of QOZ stock or partnership interest held on last day of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the tax year	
(a) QOZ No. (indicate non-QOZs by 99999999999)	**(b)** EIN of QOZ Business	**(c)** Investment Value	**(d)** Owned Property Value	**(e)** Leased Property Value	**(f)** Investment Value	**(g)** Owned Property Value	**(h)** Leased Property Value

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Form **1065**

Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2024, or tax year beginning _____ **, 2024, ending** _____ **, 20** ____.

Go to *www.irs.gov/Form1065* for instructions and the latest information.

OMB No. 1545-0123

2024

A Principal business activity	Name of partnership	**D** Employer identification number
B Principal product or service	**Type or Print** Number, street, and room or suite no. If a P.O. box, see instructions.	**E** Date business started
C Business code number	City or town, state or province, country, and ZIP or foreign postal code	**F** Total assets (see instructions) $

G Check applicable boxes: **(1)** Initial return **(2)** Final return **(3)** ☐ Name change **(4)** ☐ Address change **(5)** ☐ Amended return

H Check accounting method: **(1)** Cash **(2)** Accrual **(3)** Other (specify): _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: _____

J Check if Schedules C and M-3 are attached . . . . . ☐

K Check if partnership: **(1)** Aggregated activities for section 465 at-risk purposes **(2)** Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 23 below. See instructions for more information.

Income	**1a**	Gross receipts or sales _____ **b** Less returns and allowances _____ **c** Balance		**1c**	
	2	Cost of goods sold (attach Form 1125-A)		**2**	
	3	Gross profit. Subtract line 2 from line 1c		**3**	
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		**4**	
	5	Net farm profit (loss) (attach Schedule F (Form 1040))		**5**	
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		**6**	
	7	Other income (loss) (attach statement)		**7**	
	8	**Total income (loss).** Combine lines 3 through 7		**8**	
Deductions (see instructions for limitations)	**9**	Salaries and wages (other than to partners) (less employment credits)		**9**	
	10	Guaranteed payments to partners		**10**	
	11	Repairs and maintenance		**11**	
	12	Bad debts		**12**	
	13	Rent		**13**	
	14	Taxes and licenses		**14**	
	15	Interest (see instructions)		**15**	
	16a	Depreciation (if required, attach Form 4562)	**16a**		
	b	Less depreciation reported on Form 1125-A and elsewhere on return	**16b**	**16c**	
	17	Depletion **(Do not deduct oil and gas depletion.)**		**17**	
	18	Retirement plans, etc.		**18**	
	19	Employee benefit programs		**19**	
	20	Energy efficient commercial buildings deduction (attach Form 7205)		**20**	
	21	Other deductions (attach statement) **3.5% Gross Income Tax for PTP**		**21**	
	22	**Total deductions.** Add the amounts shown in the far right column for lines 9 through 21		**22**	
	23	**Ordinary business income (loss).** Subtract line 22 from line 8		**23**	
Tax and Payment	**24**	Interest due under the look-back method—completed long-term contracts (attach Form 8697)		**24**	
	25	Interest due under the look-back method—income forecast method (attach Form 8866)		**25**	
	26	BBA AAR imputed underpayment (see instructions)		**26**	
	27	Other taxes (see instructions)		**27**	
	28	**Total balance due.** Add lines 24 through 27		**28**	
	29	Elective payment election amount from Form 3800		**29**	
	30	Payment (see instructions)		**30**	
	31	**Amount owed.** If the sum of line 29 and line 30 is smaller than line 28, enter amount owed		**31**	
	32	**Overpayment.** If the sum of line 29 and line 30 is larger than line 28, enter overpayment		**32**	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.

Form 965 Indicator **Form 8975 Indicator**

Signature of partner or limited liability company member — Date

May the IRS discuss this return with the preparer shown below? See instructions. ☐ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed / PTIN
Firm's name			Firm's EIN
Firm's address			Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form **1065** (2024)

Schedule B Other Information

		Yes	No
1	What type of entity is filing this return? Check the applicable box:		
a	☐ Domestic general partnership b ☐ Domestic limited partnership		
c	☐ Domestic limited liability company d ☐ Domestic limited liability partnership		
e	☐ Foreign partnership f ☐ Other: _____		
2	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
3	At the end of the tax year, did the partnership:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more, of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		

(i) Name of corporation	(ii) Employer identification number (if any)	(iii) Country of incorporation	(iv) Percentage owned in voting stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . .				

(i) Name of entity	(ii) Employer identification number (if any)	(iii) Type of entity	(iv) Country of organization	(v) Maximum percentage owned in profit, loss, or capital

		Yes	No
4	Does the partnership satisfy **all four** of the following conditions?		
a	The partnership's total receipts for the tax year were less than $250,000.		
b	The partnership's total assets at the end of the tax year were less than $1 million.		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d	The partnership is not filing and is not required to file Schedule M-3 . . . . . If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.		
5	Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?		
6	During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
7	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
8	At any time during calendar year 2024, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country _____		
9	At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		
10a	Is the partnership making, or had it previously made (and not revoked), a section 754 election? If "Yes," enter the effective date of the election . . . . . _____ See instructions for details regarding a section 754 election.		
b	For this tax year, did the partnership make an optional basis adjustment under section 743(b)? If "Yes," enter the total aggregate net positive amount $ _____ and the total aggregate net negative amount $ (_____) of such section 743(b) adjustments for all partners made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions		

Schedule B Other Information *(continued)*	Yes	No
c For this tax year, did the partnership make an optional basis adjustment under section 734(b)? If "Yes," enter the total aggregate net positive amount $ _____ and the total aggregate net negative amount $ (_____) of such section 734(b) adjustments for all partnership property made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions		
d For this tax year, is the partnership required to adjust the basis of partnership property under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," enter the total aggregate amount of such section 743(b) adjustments and/or section 734(b) adjustments for all partners and/or partnership property made in the tax year $ _____. The partnership must also attach a statement showing the computation and allocation of the basis adjustment. See instructions		
11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year)		
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		
13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions _____		
14 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership _____		
15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return _____		
16a Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions		
b If "Yes," did you or will you file required Form(s) 1099? **Editor Count.**		
17 Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return _____		
18 Enter the number of partners that are foreign governments under section 892 _____		
19 During the partnership's tax year, did the partnership make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		
21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?		
22 During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions		
If "Yes," enter the total amount of the disallowed deductions $ _____		
23 Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
24 Does the partnership satisfy one or more of the following? See instructions		
a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than $30 million and the partnership has business interest expense.		
c The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		
25 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund?		
If "Yes," enter the amount from Form 8996, line 15 $ _____		
26 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership _____		
Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.		
27 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		
28 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. Percentage: By vote: _____ By value: _____		
29 Is the partnership required to file Form 7208, Excise Tax on Repurchase of Corporate Stock (see instructions):		
a Under the applicable foreign corporation rules?		

Schedule B Other Information *(continued)*		Yes	No
b	Under the covered surrogate foreign corporation rules?		
	If "Yes" to either (a) or (b), complete Form 7208. See the Instructions for Form 7208.		
30	At any time during this tax year, did the partnership (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or financial interest in a digital asset)? See instructions		
31	Reserved for future use		
32	Check this box if an election out of subchapter K under section 761 is being made. See instructions . . ☐		
33	Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions		
	If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3		
	If "No," complete Designation of Partnership Representative below.		

Designation of Partnership Representative (see instructions)
Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR	
U.S. address of PR	U.S. phone number of PR
If the PR is an entity, name of the designated individual for the PR	
U.S. address of designated individual	U.S. phone number of designated individual

Schedule K	Partners' Distributive Share Items		Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 23)	1
	2	Net rental real estate income (loss) (attach Form 8825)	2
	3a	Other gross rental income (loss) — 3a	
	b	Expenses from other rental activities (attach statement) — 3b	
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c
	4	Guaranteed payments: a Services 4a — b Capital 4b	
	c	Total. Add lines 4a and 4b	4c
	5	Interest income	5
	6	Dividends and dividend equivalents: a Ordinary dividends	6a
	b	Qualified dividends 6b — c Dividend equivalents 6c	
	7	Royalties	7
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a
	b	Collectibles (28%) gain (loss) — 9b	
	c	Unrecaptured section 1250 gain (attach statement) — 9c	
	10	Net section 1231 gain (loss) (attach Form 4797)	10
	11	Other income (loss) (see instructions) Type:	11
Deductions	12	Section 179 deduction (attach Form 4562)	12
	13a	Cash contributions	13a
	b	Noncash contributions	13b
	c	Investment interest expense	13c
	d	Section 59(e)(2) expenditures: (1) Type: (2) Amount:	13d(2)
	e	Other deductions (see instructions) Type:	13e
Self-Employment	14a	Net earnings (loss) from self-employment	14a
	b	Gross farming or fishing income	14b
	c	Gross nonfarm income	14c
Credits	15a	Low-income housing credit (section 42(j)(5))	15a
	b	Low-income housing credit (other)	15b
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c
	d	Other rental real estate credits (see instructions) Type:	15d
	e	Other rental credits (see instructions) Type:	15e
	f	Other credits (see instructions) Type:	15f
International	16	Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance	
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a
	b	Adjusted gain or loss	17b
	c	Depletion (other than oil and gas)	17c
	d	Oil, gas, and geothermal properties—gross income	17d
	e	Oil, gas, and geothermal properties—deductions	17e
	f	Other AMT items (attach statement)	17f
Other Information	18a	Tax-exempt interest income	18a
	b	Other tax-exempt income	18b
	c	Nondeductible expenses	18c
	19a	Distributions of cash and marketable securities	19a
	b	Distributions of other property	19b
	20a	Investment income	20a
	b	Investment expenses	20b
	c	Other items and amounts (attach statement)	
	21	Total foreign taxes paid or accrued	21

Analysis of Net Income (Loss) per Return

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13e, and 21					1	
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other
a	General partners						
b	Limited partners						

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	Total assets				
	Liabilities and Capital				
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities (attach statement)				
21	Partners' capital accounts				
22	Total liabilities and capital				

Schedule M-1 Reconciliation of Income (Loss) per Books With Analysis of Net Income (Loss) per Return

Note: The partnership may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books		6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest $	
3	Guaranteed payments (other than health insurance)		7	Deductions included on Schedule K, lines 1 through 13e, and 21, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13e, and 21 (itemize):		a	Depreciation $	
a	Depreciation $		8	Add lines 6 and 7	
b	Travel and entertainment $		9	Income (loss) (*Analysis of Net Income (Loss) per Return*, line 1). Subtract line 8 from line 5	
5	Add lines 1 through 4				

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year		6	Distributions: a Cash	
2	Capital contributed: a Cash			b Property	
	b Property		7	Other decreases (itemize):	
3	Net income (loss) (see instructions)				
4	Other increases (itemize):		8	Add lines 6 and 7	
5	Add lines 1 through 4		9	Balance at end of year. Subtract line 8 from line 5	

SCHEDULE B-1 (Form 1065)
(Rev. August 2019)
Department of the Treasury
Internal Revenue Service

Information on Partners Owning 50% or More of the Partnership

▶ **Attach to Form 1065.**
▶ **Go to *www.irs.gov/Form1065* for the latest information.**

OMB No. 1545-0123

Name of partnership | **Employer identification number (EIN)**

Part I **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
All Lines Will be Edited				

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
All Lines Will be Edited			

SCHEDULE C (Form 1065)
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Additional Information for Schedule M-3 Filers

► **Attach to Form 1065. See separate instructions.**
► **Information about Schedule C (Form 1065) and its instructions is at *www.irs.gov/form1065*.**

OMB No. 1545-0123

Name of partnership

Employer identification number

		Yes	No
1	At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		
2	Does any amount reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in that partnership or its ratio for sharing other items of that partnership?		
3	At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?		
4	At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?		
5	At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle		
6	At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?		

For Paperwork Reduction Act Notice, see the Instructions for Form 1065. Cat. No. 49945S **Schedule C (Form 1065) (Rev. 12-2014)**

SCHEDULE D (Form 1065)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1065 or Form 8865.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to *www.irs.gov/Form1065* for instructions and the latest information.

OMB No. 1545-0123

2024

Name of partnership

Employer identification number

Did the partnership dispose of any investment(s) in a qualified opportunity fund during the tax year? . . . . . ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term capital gain from installment sales from Form 6252, line 26 or 37	**4**	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824	**5**	
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts	**6**	
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11	**7**	

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11 Long-term capital gain from installment sales from Form 6252, line 26 or 37	**11**	
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824	**12**	
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts	**13**	
14 Capital gain distributions (see instructions)	**14**	
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11	**15**	

SCHEDULE K-2 (Form 1065)

Department of the Treasury
Internal Revenue Service

Partners' Distributive Share Items—International

Attach to Form 1065.
Go to *www.irs.gov/Form1065* for instructions and the latest information.

OMB No. 1545-0123

2024

Name of partnership

Employer identification number (EIN)

A Is the partnership a withholding foreign partnership?
☐ **Yes** ☐ **No** If "Yes," enter your WP-EIN: _____

B Is the partnership (including the home office or any branch) a qualified derivatives dealer?
☐ **Yes** ☐ **No** If "Yes," enter your QI-EIN: _____

C Check to indicate the parts of Schedule K-2 that apply.

			Yes	No
1	Does Part I apply? If "Yes," complete and attach Part I	1		
2	Does Part II apply? If "Yes," complete and attach Part II	2		
3	Does Part III apply? If "Yes," complete and attach Part III	3		
4	Does Part IV apply? If "Yes," complete and attach Part IV	4		
5	Does Part V apply? If "Yes," complete and attach Part V	5		
6	Does Part VI apply? If "Yes," complete and attach Part VI	6		
7	Does Part VII apply? If "Yes," complete and attach Part VII	7		
8	Does Part VIII apply? If "Yes," complete and attach Part VIII	8		
9	Does Part IX apply? If "Yes," complete and attach Part IX	9		
10	Does Part X apply? If "Yes," complete and attach Part X	10		
11	Does Part XI apply? If "Yes," complete and attach Part XI	11		
12	Does Part XII apply? If "Yes," complete and attach Part XII	12		

Part I Partnership's Other Current Year International Information

Check box(es) for additional specified attachments. See instructions.

- ☐ 1. Gain on personal property sale
- ☐ 2. Foreign oil and gas taxes
- ☐ 3. Splitter arrangements
- ☐ 4. Foreign tax translation
- ☐ 5. High-taxed income
- ☐ 6. Section 267A disallowed deduction
- ▨ 7. Reserved for future use
- ☐ 8. Form 5471 information
- ☐ 9. Other forms
- ☐ 10. Partner loan transactions
- ☐ 11. Dual consolidated loss
- ▨ 12. Reserved for future use
- ☐ 13. Other international items (attach description and statement)

Part II Foreign Tax Credit Limitation

Section 1—Gross Income

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code ____)	(f) Sourced by partner	(g) Total
1 Sales							
A							
B							
C							
2 Gross income from performance of services							
A							
B							
C							
3 Gross rental real estate income							
A							
B							
C							
4 Other gross rental income							
A							
B							
C							

Name of partnership | EIN

Part II Foreign Tax Credit Limitation *(continued)*

Section 1—Gross Income *(continued)*

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)	(f) Sourced by partner	(g) Total
5 Guaranteed payments							
6 Interest income							
A							
B							
C							
7 Ordinary dividends (exclude amount on line 8)							
A							
B							
C							
8 Qualified dividends							
A							
B							
C							
9 Reserved for future use							
10 Royalties and license fees							
A							
B							
C							
11 Net short-term capital gain							
A							
B							
C							
12 Net long-term capital gain							
A							
B							
C							
13 Collectibles (28%) gain							
A							
B							
C							
14 Unrecaptured section 1250 gain							
A							
B							
C							

Name of partnership | EIN

Part II Foreign Tax Credit Limitation *(continued)*

Section 1—Gross Income *(continued)*

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)	(f) Sourced by partner	(g) Total
15 Net section 1231 gain							
A							
B							
C							
16 Section 986(c) gain							
17 Section 987 gain							
18 Section 988 gain							
19 Reserved for future use							
A							
B							
C							
20 Other income (see instructions)							
A							
B							
C							
21 Reserved for future use							
A							
B							
C							
22 Reserved for future use							
A							
B							
C							
23 Reserved for future use							
A							
B							
C							
24 **Total gross income** (combine lines 1 through 23)							
A							
B							
C							

Name of partnership | EIN

Part II Foreign Tax Credit Limitation *(continued)*

Section 2—Deductions

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)	(f) Sourced by partner	(g) Total
25 Expenses allocable to sales income							
26 Expenses allocable to gross income from performance of services							
27 Net short-term capital loss							
28 Net long-term capital loss							
29 Collectibles loss							
30 Net section 1231 loss							
31 Other losses							
32 Research & experimental (R&E) expenses							
A SIC code:							
B SIC code:							
C SIC code:							
33 Allocable rental expenses—depreciation, depletion, and amortization							
34 Allocable rental expenses—other than depreciation, depletion, and amortization							
35 Allocable royalty and licensing expenses—depreciation, depletion, and amortization							
36 Allocable royalty and licensing expenses—other than depreciation, depletion, and amortization							
37 Depreciation not included on line 33 or line 35							
38 Charitable contributions							
39 Interest expense specifically allocable under Regulations section 1.861-10(e)							
40 Other interest expense specifically allocable under Regulations section 1.861-10T							
41 Other interest expense—business							
42 Other interest expense—investment							
43 Other interest expense—passive activity							
44 Section 59(e)(2) expenditures, excluding R&E expenses on line 32							
45 Foreign taxes not creditable but deductible							

Partnership Study 500

Name of partnership | EIN

Part II Foreign Tax Credit Limitation *(continued)*

Section 2—Deductions *(continued)*

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code_____)	(f) Sourced by partner	(g) Total
46 Section 986(c) loss							
47 Section 987 loss							
48 Section 988 loss							
49 Other allocable deductions (see instructions)							
50 Other apportioned share of deductions (see instructions)							
51 Reserved for future use							
52 Reserved for future use							
53 Reserved for future use							
54 **Total deductions** (combine lines 25 through 53)							
55 **Net income (loss)** (subtract line 54 from line 24)							

Part III Other Information for Preparation of Form 1116 or 1118

Section 1—R&E Expenses Apportionment Factors

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code_____) (country code_____)	(f) Sourced by partner	(g) Total
1 Gross receipts by SIC code							
A SIC code:							
B SIC code:							
C SIC code:							
D SIC code:							
E SIC code:							
F SIC code:							

2 Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.		
A R&E expenses with respect to activity performed in the United States		
(i) SIC code: _____	2A(i)	
(ii) SIC code: _____	2A(ii)	
(iii) SIC code: _____	2A(iii)	
B R&E expenses with respect to activity performed outside the United States		
(i) SIC code: _____	2B(i)	
(ii) SIC code: _____	2B(ii)	
(iii) SIC code: _____	2B(iii)	

Name of partnership | EIN

Part III Other Information for Preparation of Form 1116 or 1118 *(continued)*

Section 2—Interest Expense Apportionment Factors

Description	(a) U.S. source	Foreign Source (b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)	(f) Sourced by partner	(g) Total
1 Total average value of assets							
2 Sections 734(b) and 743(b) adjustment to assets—average value							
3 Assets attracting directly allocable interest expense under Regulations section 1.861-10(e)							
4 Other assets attracting directly allocable interest expense under Regulations section 1.861-10T							
5 Assets excluded from apportionment formula							
6a Total assets used for apportionment (subtract the sum of lines 3, 4, and 5 from the sum of lines 1 and 2)							
b Assets attracting business interest expense							
c Assets attracting investment interest expense							
d Assets attracting passive activity interest expense							
7 Basis in stock of 10%-owned noncontrolled foreign corporations (see attachment)							
8 Basis in stock of CFCs (see attachment)							

Section 3—Foreign-Derived Intangible Income (FDII) Deduction Apportionment Factors

Description	(a) U.S. source	Foreign Source (b) Passive category income	(c) General category income	(d) Other (category code _____) (country code _____)	(e) Sourced by partner	(f) Total
1 Foreign-derived gross receipts						
2 Cost of goods sold (COGS)						
3 Partnership deductions allocable to foreign-derived gross receipts						
4 Other partnership deductions apportioned to foreign-derived gross receipts						

Name of partnership | EIN

Part III **Other Information for Preparation of Form 1116 or 1118** *(continued)*

Section 4—Foreign Taxes

Description	(a) Type of tax	(b) Section 951A category income		(c) Foreign branch category income		
		U.S.	Foreign	U.S.	Foreign	Partner
1 Direct (section 901 or 903) foreign taxes: ☐ Paid ☐ Accrued						
A						
B						
C						
D						
E						
F						
2 Reduction of taxes (total)						
A Taxes on foreign mineral income						
B Reserved for future use						
C International boycott provisions						
D Failure-to-file penalties						
E Taxes with respect to splitter arrangements						
F Taxes on foreign corporate distributions						
G Other						
3 Foreign tax redeterminations						
A Related tax year: Date tax paid: Contested tax ☐						
B Related tax year: Date tax paid: Contested tax ☐						
C Related tax year: Date tax paid: Contested tax ☐						
4 Reserved for future use						
5 Reserved for future use						
6 Reserved for future use						

Name of partnership | EIN

Part III **Other Information for Preparation of Form 1116 or 1118** *(continued)*

Section 4—Foreign Taxes *(continued)*

	(d) Passive category income			(e) General category income			(f) Other (category code _____)	(g) Total
	U.S.	Foreign	Partner	U.S.	Foreign	Partner		
1								
A								
B								
C								
D								
E								
F								
2								
A								
B								
C								
D								
E								Sum of 2a-g col (g)
F								
G								
3								
A								
B								
C								
4								
5								
6								

Section 5—Other Tax Information

Description	(a) U.S. source	Foreign Source					(g) Sourced by partner	(h) Total
		(b) Section 951A category income	(c) Foreign branch category income	(d) Passive category income	(e) General category income	(f) Other (category code _____) (country code _____)		
1 Section 743(b) positive income adjustment .								
2 Section 743(b) negative income adjustment .								
3 Reserved for future use . .								
4 Reserved for future use . .								

Partnership Study

SCHEDULE M-3 (Form 1065)
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Certain Partnerships

▶ **Attach to Form 1065.**
▶ **Go to *www.irs.gov/Form1065* for instructions and the latest information.**

OMB No. 1545-0123

Name of partnership | **Employer identification number**

This Schedule M-3 is being filed because (check all that apply):

A ☐ The amount of the partnership's total assets at the end of the tax year is equal to $10 million or more.

B ☐ The amount of the partnership's adjusted total assets for the tax year is equal to $10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year _____ .

C ☐ The amount of total receipts for the tax year is equal to $35 million or more. If box C is checked, enter the total receipts for the tax year _____ .

D ☐ An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50% or more in the partnership's capital, profit, or loss on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned

E ☐ Voluntary filer.

Part I Financial Information and Net Income (Loss) Reconciliation

1a Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the partnership prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.
☐ **No.** Go to line 1c.

c Did the partnership prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.
☐ **No.** Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.

2 Enter the income statement period: Beginning ____/____/____ Ending ____/____/____

3a Has the partnership's income statement been restated for the income statement period on line 2?
☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
☐ **No.**

b Has the partnership's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2?
☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
☐ **No.**

4a	Worldwide consolidated net income (loss) from income statement source identified on Part I, line 1	**4a**	
b	Indicate accounting standard used for line 4a. See instructions. **1** ☐ GAAP **2** ☐ IFRS **3** ☐ Section 704(b) **4** ☐ Tax-basis **5** ☐ Other (specify) ▶ _____		
5a	Net income from nonincludible foreign entities (attach statement)	**5a**	( )
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	**5b**	
6a	Net income from nonincludible U.S. entities (attach statement)	**6a**	( )
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	**6b**	
7a	Net income (loss) of other foreign disregarded entities (attach statement)	**7a**	
b	Net income (loss) of other U.S. disregarded entities (attach statement)	**7b**	
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	**8**	
9	Adjustment to reconcile income statement period to tax year (attach statement)	**9**	
10	Other adjustments to reconcile to amount on line 11 (attach statement)	**10**	
11	**Net income (loss) per income statement of the partnership.** Combine lines 4a through 10 **Note:** Part I, line 11, must equal Part II, line 26, column (a); or Form 1065, Schedule M-1, line 1. See instructions.	**11**	

12 Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines.

		Total Assets	Total Liabilities
a	Included on Part I, line 4		
b	Removed on Part I, line 5		
c	Removed on Part I, line 6		
d	Included on Part I, line 7		

Name of partnership | Employer identification number

Part II **Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return**

	Income (Loss) Items Attach statements for lines 1 through 10.	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions				
4	Gross foreign distributions previously taxed				
5	Income (loss) from equity method U.S. corporations				
6	U.S. dividends				
7	Income (loss) from U.S. partnerships				
8	Income (loss) from foreign partnerships				
9	Income (loss) from other pass-through entities				
10	Items relating to reportable transactions				
11	Interest income (see instructions)				
12	Total accrual to cash adjustment				
13	Hedging transactions				
14	Mark-to-market income (loss)				
15	Cost of goods sold (see instructions)	( )			( )
16	Sale versus lease (for sellers and/or lessors)				
17	Section 481(a) adjustments				
18	Unearned/deferred revenue				
19	Income recognition from long-term contracts				
20	Original issue discount and other imputed interest				
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e	Abandonment losses				
f	Worthless stock losses (attach statement)				
g	Other gain/loss on disposition of assets other than inventory				
22	Other income (loss) items with differences (attach statement)				
23	**Total income (loss) items.** Combine lines 1 through 22				
24	**Total expense/deduction items.** (From Part III, line 31) (see instructions)				
25	Other items with no differences				
26	**Reconciliation totals.** Combine lines 23 through 25				

Note: Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1065, Analysis of Net Income (Loss), line 1.

Name of partnership | Employer identification number

Part III **Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items**

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	State and local current income tax expense				
2	State and local deferred income tax expense				
3	Foreign current income tax expense (other than foreign withholding taxes)				
4	Foreign deferred income tax expense				
5	Equity-based compensation				
6	Meals and entertainment				
7	Fines and penalties				
8	Judgments, damages, awards, and similar costs				
9	Guaranteed payments				
10	Pension and profit-sharing				
11	Other post-retirement benefits				
12	Deferred compensation				
13	Charitable contribution of cash and tangible property				
14	Charitable contribution of intangible property				
15	Organizational expenses as per Regulations section 1.709-2(a)				
16	Syndication expenses as per Regulations section 1.709-2(b)				
17	Current year acquisition/reorganization investment banking fees				
18	Current year acquisition/reorganization legal and accounting fees				
19	Amortization/impairment of goodwill				
20	Amortization of acquisition, reorganization, and start-up costs				
21	Other amortization or impairment write-offs				
22	Reserved for future use				
23a	Depletion—oil & gas				
b	Depletion—other than oil & gas				
24	Intangible drilling and development costs (IDC)				
25	Depreciation				
26	Bad debt expense				
27	Interest expense (see instructions)				
28	Purchase versus lease (for purchasers and/or lessees)				
29	Research and development costs				
30	Other expense/deduction items with differences (attach statement)				
31	**Total expense/deduction items.** Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive				

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to *www.irs.gov/ScheduleF* for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **14**

Name of proprietor | **Social security number (SSN)**

A Principal crop or activity | **B Enter code from Part IV** | **C** Accounting method: ☐ Cash ☐ Accrual | **D Employer ID number (EIN)** (see instr.)

E Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . . ☐ Yes ☐ No

G If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)		1a				
b	Cost or other basis of purchased livestock or other items reported on line 1a		1b				
c	Subtract line 1b from line 1a					1c	
2	Sales of livestock, produce, grains, and other products you raised					2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b	Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a		4b	Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	
b	CCC loans forfeited	5b		5c	Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2023	6a		6b	Taxable amount	6b	
c	If election to defer to 2024 is attached, check here ☐			6d	Amount deferred from 2022	6d	
7	Custom hire (machine work) income					7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions					9	

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

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

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions	33	
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	
	If a profit, stop here and see instructions for where to report. If a loss, complete line 36.		
35	Reserved for future use.		
36	Check the box that describes your investment in this activity and see instructions for where to report your loss:		
a	☐ All investment is at risk. b ☐ Some investment is not at risk.		

Form **1125-A**
(Rev. November 2024)
Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
Go to *www.irs.gov/Form1125A* for the latest information.

OMB No. 1545-0123

Name

Employer identification number

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2, or the appropriate line of your tax return. See instructions	8	

9a Check all methods used for valuing closing inventory. See instructions.

(i) ☐ Cost
(ii) ☐ Lower of cost or market
(iii) ☐ Other (specify method used and attach explanation) _____

For certain small business taxpayers, alternative methods of accounting for inventories:

(iv) ☐ Non-incidental materials and supplies method
(v) ☐ AFS method
(vi) ☐ Non-AFS method

b Check if there was a writedown of subnormal goods ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d *(i)* If the LIFO inventory method was used for this tax year, enter amount of closing inventory figured under LIFO — **9d(i)**

(ii) If the LIFO inventory method was used for this tax year, enter amount of the closing LIFO Reserve — **9d(ii)**

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Small business taxpayers. For tax years beginning after December 31, 2023, if filing Form 1125-A for a small business taxpayer that uses an alternative method of accounting for inventories, check the applicable box on line 9a(iv) through 9a(vi). See the instructions for line 9.

General Instructions

Purpose of Form

Use Form 1125-A to figure and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065 must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1(a).

If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for small business taxpayers. A small business taxpayer can account for inventory by treating the inventory as non-incidental materials and supplies (line 9a(iv)), or conforming to its treatment of inventory in an applicable financial statement (as defined in section 451(b)(3)) (line 9a(v)). If it does not have an applicable financial statement, a small business taxpayer can use the method of accounting used in its books and records prepared according to its accounting procedures (line 9a(vi)).

See the discussion on small business taxpayers in the instructions for your tax return. Also see sections 448(c) and 471(c).

For additional guidance on methods of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing methods of accounting, see Form 3115, Application for Change in Accounting Method, and the Instructions for Form 3115.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business and Pub. 225, Farmer's Tax Guide.

Form **3468**

Department of the Treasury
Internal Revenue Service

Investment Credit

Attach to your tax return.
Go to *www.irs.gov/Form3468* for instructions and the latest information.

OMB No. 1545-0155

2024

Attachment Sequence No. **174**

Name(s) shown on return | **Identifying number**

Part I Information on Qualified Property or Qualified Facility (see instructions)

1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility . . . . . _____

2a **(i)** Enter the facility's emissions value or rate (kg of CO_2e per kg of qualified clean hydrogen): _____

(ii) Enter the Department of Energy (DOE) control number, if applicable (see instructions): _____

b Check this box if you are claiming a section 48E credit for a qualified facility and you have petitioned for a provisional emissions rate, and have received an emissions value from the DOE and/or used a designated lifecycle analysis (LCA) model to determine an emissions value. See instructions . . . . . ☐

3a Type (solar, clean hydrogen, rehabilitation, etc.): _____

b If different from filer, enter:

(i) Owner's name: _____

(ii) Owner's TIN: _____

c Address of the facility (if applicable): _____

_____

d Coordinates. **(i)** Latitude: ☐ ☐☐.☐☐☐☐☐☐ Enter a "+" (plus) or "-" (minus) sign in the first box. **(ii)** Longitude: ☐ ☐☐☐.☐☐☐☐☐☐ Enter a "+" (plus) or "-" (minus) sign in the first box.

e Check this box if the property includes qualified interconnection property under section 48(a)(8) or 48E(b)(1)(B)(i) . . . . ☐

4 Date construction began (MM/DD/YYYY): _____

5 Date placed in service (MM/DD/YYYY): _____

6 Is the facility an expansion of an existing facility? . . . . . ☐ Yes ☐ No

7 Does the property, facility, or project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?

a ☐ Yes.

b ☐ No.

c ☐ Not applicable; the facility doesn't produce electricity.

8 Does the property, facility, or project satisfy the prevailing wage and apprenticeship requirements?

a ☐ Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.

b ☐ Yes, and either (i) section 48(a)(9)(B)(ii), 48E(a)(2)(A)(ii)(II), or 48E(a)(2)(B)(ii)(II) applies if construction began before January 29, 2023; or (ii) sections 48(a)(10) and (11), or 48E(d)(3) and (4) apply.

c ☐ No.

d ☐ Not applicable.

9 Does the property, facility, or project qualify for a domestic content bonus credit per section 48(a)(12)(B) or 48E(a)(3)(B)?

a ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus). Attach the required information.

b ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus). Attach the required information.

c ☐ No.

10 Does the property, facility, or project qualify for an energy community bonus credit per section 48(a)(14) or 48E(a)(3)(A)?

a ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus).

b ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus).

c ☐ No.

11 Does the property, facility, or project qualify for the low-income communities bonus credit under section 48(e)(2) or 48E(h)(2)? (The facility must have received an allocation of capacity limitation.)

a ☐ Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).

b ☐ Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).

c ☐ Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B) or 48E(h)(2)(B) (20% bonus).

d ☐ Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) or 48E(h)(2)(C) (20% bonus).

e If "Yes" to line 11a, 11b, 11c, or 11d, enter your 48(e) or 48E(h) Control Number: _____

f Enter the originating pass-through entity's employer identification number (EIN) (if applicable): _____

g ☐ No.

Part I Information on Qualified Property or Qualified Facility (see instructions) *(continued)*

12 Enter the nameplate capacity or storage capacity for your property, facility, or project.

a ☐ Solar.

(i) Nameplate capacity: _____ kilowatt (kW) direct current (dc)

(ii) Nameplate capacity: _____ kW ac

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

b ☐ Wind nameplate capacity: _____ kW ac

c ☐ Other.

(i) Type: _____

(ii) Nameplate capacity: _____ kW

(iii) Kilowatt type: ☐ ac ☐ dc

d ☐ Energy storage.

(i) Power capacity rating: _____ kW

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

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

e ☐ Not applicable.

13 Are you claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election? . . . . . ☐ Yes ☐ No

If "Yes," complete lines 13a through 13e. If you acquired more than one property as a lessee, attach a statement showing the information below separately reported for each property.

a Name of lessor: _____

b Address of lessor: _____

c Description of property: _____

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

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

Part II Qualifying Advanced Coal Project Credit and Qualifying Gasification Project Credit

Section A—Qualifying Advanced Coal Project Credit Under Section 48A (see instructions)

1a	Enter the qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i)	**1a**			
b	Multiply line 1a by 20% (0.20)		**1b**		
2a	Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii)	**2a**			
b	Multiply line 2a by 15% (0.15)		**2b**		
3a	Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii)	**3a**			
b	Multiply line 3a by 30% (0.30)		**3b**		

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

4a	Enter the qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions	**4a**			
b	Multiply line 4a by 30% (0.30)		**4b**		
5a	Enter the qualified investment in property other than in line 4a above placed in service during the tax year	**5a**			
b	Multiply line 5a by 20% (0.20)		**5b**		
6	Enter the applicable unused investment credit from cooperatives. See instructions		**6**		
7	Add lines 1b, 2b, 3b, 4b, 5b, and 6. Report this amount on Form 3800, Part III, line 1a			**7**	

Part III Qualifying Advanced Energy Project Credit Under Section 48C (see instructions)

Caution: You cannot claim any investment credits for a facility or property under section 48C if you also claimed credits under section 45X.

1a	Enter the qualified investment in advanced energy project property placed in service during the tax year	1a			
b	If you checked the box in Part I, line 8a, and it's consistent with your section 48C application per Notice 2023-18, enter 30%. If you checked the box in Part I, line 8c, enter 6%	1b	%		
c	Multiply line 1a by line 1b			1c	
d	Enter your section 48C Allocation control number:				
e	Is the facility in a section 48C energy community census tract? ☐ Yes ☐ No				
f	Enter the originating pass-through entity's EIN (if applicable):				
2	Enter the applicable unused investment credit from cooperatives. See instructions			2	
3	Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1d				3

Part IV Advanced Manufacturing Investment Credit Under Section 48D (see instructions)

1a	Check the box below that applies to your advanced manufacturing investment project. ☐ Semiconductor manufacturing facility ☐ Semiconductor equipment manufacturing facility				
b	Enter the basis of the qualified investment for the tax year with respect to any advanced manufacturing facility	1b			
c	Multiply line 1b by 25% (0.25)			1c	
2	Enter the applicable unused investment credit from cooperatives. See instructions			2	
3	Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1o				3

Part V Clean Electricity Investment Credit Under Section 48E

Section A—Qualified Clean Electricity Facilities (see instructions)

Caution: You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

1a	Enter the basis of the qualified investment for any qualified facility described in section 48E(b)(1) placed in service during the tax year	1a			
b	If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	1b	%		
c	Multiply line 1a by line 1b			1c	
d	If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 1f	1d	%		
e	Multiply line 1a by line 1d			1e	
f	If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 1h	1f	%		
g	Multiply line 1a by line 1f			1g	
h	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), 12b, or 12c(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 1n and enter -0-, and then go to line 2	1h	%		
i	Enter the amount of capacity limitation you were allocated in the allocation letter	1i	kW		
j	If the entry on Part I, line 12a(i), 12b, or 12c(ii), equals the entry on line 1i, multiply line 1a by line 1h and go to line 1n. Otherwise, continue to line 1k	1j			
k	If the entry on Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, divide line 1i by Part I, line 12a(i), 12b, or 12c(ii)	1k			
l	Multiply line 1h by line 1k	1l			
m	Multiply line 1a by line 1l	1m			
n	If Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, enter the amount from line 1m. Otherwise, enter the amount from line 1j			1n	
2	Add lines 1c, 1e, 1g, and 1n				2

Part V Clean Electricity Investment Credit Under Section 48E *(continued)*

Section B—Qualified Energy Storage Technology (see instructions)

Caution: You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

3a	Enter the basis of the qualified investment for any energy storage technology described in section 48E(c) placed in service during the tax year	**3a**				
b	If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**3b**	%			
c	Multiply line 3a by line 3b			**3c**		
d	If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 3f	**3d**	%			
e	Multiply line 3a by line 3d			**3e**		
f	If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 4	**3f**	%			
g	Multiply line 3a by line 3f			**3g**		
h	Reserved for future use	**3h**				
i	Reserved for future use	**3i**				
j	Reserved for future use	**3j**				
k	Reserved for future use	**3k**				
l	Reserved for future use	**3l**				
m	Reserved for future use	**3m**				
n	Reserved for future use			**3n**		
4	Add lines 3c, 3e, and 3g				**4**	

Section C—Totals, Credit Reduction for Subsidized Energy Financing or Private Activity Bonds, and Credit Phaseout (see instructions)

5	Add Part V, lines 2 and 4	**5**				
	If proceeds of subsidized energy financing or private activity bonds were **not** used to finance your qualified clean electricity facility or your qualified energy storage technology, skip line 6, and go to line 7.					
6a	**Divide.** Sum, for the tax year and all prior tax years, of all proceeds of subsidized energy financing or private activity bonds used to finance the qualified facility or qualified storage technology, as of the close of the tax year	**6a**				
	Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year					
b	Multiply line 5 by line 6a	**6b**				
c	Multiply line 5 by 15% (0.15)	**6c**				
d	Enter the smaller of line 6b or 6c	**6d**				
e	Subtract line 6d from line 5	**6e**				
7	If proceeds of subsidized energy financing or private activity bonds were used to finance your facility, enter the amount from line 6e. Otherwise, enter the amount from line 5	**7**				
8	If you are making an elective payment election under section 6417 and the facility doesn't meet the rules of section 45Y(g)(12)(B)(i), or doesn't have a maximum net output of less than 1 MW (as measured in ac) and construction began in 2024 or 2025, multiply line 7 by line A or B below. All others, enter the amount from line 7. A. Construction began in 2024, 90% (0.90) B. Construction began in 2025, 85% (0.85)			**8**		
9	Reserved for future use			**9**		
10	Enter the applicable unused investment credit from cooperatives. See instructions			**10**		
11	Add lines 8 and 10. Report this amount on Form 3800, Part III, line 1v				**11**	

Part VI Energy Credit Under Section 48

Section A—Geothermal Energy Credit (see instructions)

1a	Enter the basis of property using geothermal energy placed in service during the tax year	1a				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	1b	%			
c	Multiply line 1a by line 1b			1c		
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 1f	1d	%			
e	Multiply line 1a by line 1d			1e		
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 2	1f	%			
g	Multiply line 1a by line 1f			1g		
2	Add lines 1c, 1e, and 1g				2	

Section B—Solar Energy Credit (see instructions)

3a	Enter the basis of property using solar illumination (including electrochromic glass) or either solar energy property or solar facility placed in service during the tax year	3a				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	3b	%			
c	Multiply line 3a by line 3b			3c		

Caution: Property described under section 48(a)(3)(ii) does not qualify for the solar facility in connection with low-income community bonus credit under section 48(e). If completing Section B for a section 48(a)(3)(ii) property, skip lines 3d through 3j, and go to line 3k.

d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 3j and enter -0-, and then go to line 3k	3d	%			
e	Enter the amount of capacity limitation you were allocated in the allocation letter	3e	kW dc			
f	If the entry on Part I, line 12a(i), equals the entry on line 3e, multiply line 3a by line 3d and go to line 3j. Otherwise, continue to line 3g	3f				
g	If the entry on Part I, line 12a(i), is more than the entry on line 3e, divide line 3e by Part I, line 12a(i)	3g				
h	Multiply line 3d by line 3g	3h				
i	Multiply line 3a by line 3h	3i				
j	If Part I, line 12a(i), is more than the entry on line 3e, enter the amount from line 3i. Otherwise, enter the amount from line 3f			3j		
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 3m	3k	%			
l	Multiply line 3a by line 3k			3l		
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 4	3m	%			
n	Multiply line 3a by line 3m			3n		
4	Add lines 3c, 3j, 3l, and 3n				4	

Part VI Energy Credit Under Section 48 *(continued)*

Section C—Qualified Fuel Cell Property (see instructions)

5a	Enter the basis of property using qualified fuel cell property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008	5a				
b	Multiply line 5a by 30% (0.30)	5b				
c	Enter the applicable kW capacity of property on line 5a. See instructions	5c				
d	Multiply line 5c by $1,000	5d				
e	Enter the smaller of line 5b or 5d			5e		
f	Enter the basis of property using qualified fuel cell property placed in service during the tax year that is attributable to periods after October 3, 2008	5f				
g	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	5g	%			
h	Multiply line 5f by line 5g	5h				
i	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 5l	5i	%			
j	Multiply line 5f by line 5i	5j				
k	Reserved for future use			5k		
l	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 5n	5l	%			
m	Multiply line 5f by line 5l	5m				
n	Add lines 5h, 5j, and 5m	5n				
o	Enter the applicable kW capacity of property on line 5f. See instructions	5o				
p	Multiply line 5o by $3,000	5p				
q	Enter the smaller of line 5n or 5p			5q		
6	Add lines 5e and 5q				6	

Section D—Qualified Microturbine Property (see instructions)

7a	Enter the basis of property using microturbine property placed in service during the tax year that was acquired after 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005	7a				
b	If you checked the box in Part I, line 7a or 8b, enter 10%. Otherwise, enter 2%	7b	%			
c	Multiply line 7a by line 7b	7c				
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 7g	7d	%			
e	Multiply line 7a by line 7d	7e				
f	Reserved for future use			7f		
g	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 7i	7g	%			
h	Multiply line 7a by line 7g	7h				
i	Add lines 7c, 7e, and 7h			7i		
j	Enter the applicable kW capacity of property on line 7a. See instructions	7j				
k	Reserved for future use	7k				
l	Multiply line 7j by $200			7l		
8	Enter the smaller of line 7i or 7l				8	

Part VI Energy Credit Under Section 48 *(continued)*

Section E—Combined Heat and Power System Property (see instructions)

Caution: You can't claim this credit if the electrical capacity of the property is more than 50 MW or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

9a	Enter the basis of property using combined heat and power system placed in service during the tax year	**9a**				
b	If the electrical capacity of the property is measured in: • MW, divide 15 by the MW capacity. Enter 1.0 if the capacity is 15 MW or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	**9b**	.			
c	Multiply line 9a by line 9b	**9c**				
d	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**9d**	%			
e	Multiply line 9c by line 9d			**9e**		
f	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 9h	**9f**	%			
g	Multiply line 9c by line 9f			**9g**		
h	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 10	**9h**	%			
i	Multiply line 9c by line 9h			**9i**		
10	Add lines 9e, 9g, and 9i				**10**	

Section F—Qualified Small Wind Energy Property (see instructions)

11a	Reserved for future use	**11a**				
b	Reserved for future use	**11b**				
c	Reserved for future use			**11c**		
d	Enter the basis of property using small wind energy property placed in service during the tax year	**11d**				
e	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**11e**	%			
f	Multiply line 11d by line 11e			**11f**		
g	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 11m and enter -0-, and then go to line 11n	**11g**	%			
h	Enter the amount of capacity limitation you were allocated in the allocation letter	**11h**	kW			
i	If the entry on Part I, line 12b, equals the entry on line 11h, multiply line 11d by line 11g and go to line 11m. Otherwise, continue to line 11j	**11i**				
j	If the entry on Part I, line 12b, is more than the entry on line 11h, divide line 11h by Part I, line 12b	**11j**				
k	Multiply line 11g by line 11j	**11k**				
l	Multiply line 11d by line 11k	**11l**				
m	If Part I, line 12b, is more than the entry on line 11h, enter the amount from line 11l. Otherwise, enter the amount from line 11i			**11m**		
n	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 11p	**11n**	%			
o	Multiply line 11d by line 11n			**11o**		
p	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 12	**11p**	%			
q	Multiply line 11d by line 11p			**11q**		
12	Add lines 11f, 11m, 11o, and 11q				**12**	

Part VI Energy Credit Under Section 48 *(continued)*

Section G—Waste Energy Recovery Property (see instructions)

13a	Enter the basis of property using waste energy recovery placed in service during the tax year	**13a**				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**13b**	%			
c	Multiply line 13a by line 13b			**13c**		
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 13f	**13d**	%			
e	Multiply line 13a by line 13d			**13e**		
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 14	**13f**	%			
g	Multiply line 13a by line 13f			**13g**		
14	Add lines 13c, 13e, and 13g				**14**	

Section H—Geothermal Heat Pump Systems (see instructions)

15a	Enter the basis of property using geothermal heat pump systems placed in service during the tax year	**15a**				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	**15b**	%			
c	Multiply line 15a by line 15b			**15c**		
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 15f	**15d**	%			
e	Multiply line 15a by line 15d			**15e**		
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 16	**15f**	%			
g	Multiply line 15a by line 15f			**15g**		
16	Add lines 15c, 15e, and 15g				**16**	

Part VI Energy Credit Under Section 48 *(continued)*

Section I—Energy Storage Technology Property (see instructions)

17a	Enter the basis of property using energy storage technology placed in service during the tax year	17a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	17b	%		
c	Multiply line 17a by line 17b			17c	

Caution: For lines 17d through 17j, the energy storage technology property must be installed in connection with a solar or wind energy property under section 45(d)(1), 48(a)(3)(A)(i), or 48(a)(3)(A)(vi) that qualifies for the low-income community bonus credit under section 48(e) to also qualify for the bonus credit. If the energy storage technology property is not installed in connection with such solar or wind energy property, then skip lines 17d through 17j, and go to line 17k.

d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii) or 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 17j and enter -0-, and then go to line 17k	17d	%		
e	Enter the amount of capacity limitation you were allocated in the allocation letter for the solar or wind energy property in connection with the energy storage technology	17e	kW		
f	If the relevant entry on Part I, line 12a(i) or 12b, equals the entry on line 17e, multiply line 17a by line 17d and go to line 17j. Otherwise, continue to line 17g	17f			
g	If the relevant entry on Part I, line 12a(i) or 12b, is more than the entry on line 17e, divide line 17e by Part I, line 12a(i) or 12b	17g			
h	Multiply line 17d by line 17g	17h			
i	Multiply line 17a by line 17h	17i			
j	If the entry for the solar or wind energy property in connection with the energy storage technology on Part I, line 12a(i) or 12b, is more than the entry on line 17e, enter the amount from line 17i. Otherwise, enter the amount from line 17f			17j	
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 17m	17k	%		
l	Multiply line 17a by line 17k			17l	
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 18	17m	%		
n	Multiply line 17a by line 17m			17n	
18	Add lines 17c, 17j, 17l, and 17n				18

Section J—Qualified Biogas Property (see instructions)

19a	Enter the basis of property using biogas placed in service during the tax year	19a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	19b	%		
c	Multiply line 19a by line 19b			19c	
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 19f	19d	%		
e	Multiply line 19a by line 19d			19e	
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 20	19f	%		
g	Multiply line 19a by line 19f			19g	
20	Add lines 19c, 19e, and 19g				20

Part VI Energy Credit Under Section 48 *(continued)*

Section K—Microgrid Controllers Property (see instructions)

21a	Enter the basis of property using microgrid controllers placed in service during the tax year	21a				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	21b	%			
c	Multiply line 21a by line 21b			21c		
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 21f	21d	%			
e	Multiply line 21a by line 21d			21e		
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 22	21f	%			
g	Multiply line 21a by line 21f			21g		
22	Add lines 21c, 21e, and 21g				22	

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

23a	Enter the basis of property using investment credit facility property placed in service during the tax year	23a				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	23b	%			
c	Multiply line 23a by line 23b			23c		

Caution: For property other than that described under section 45(d)(1), the property does not qualify for the wind facility in connection with the low-income community bonus credit under section 48(e). Skip lines 23d through 23j, and go to line 23k.

d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 23j and enter -0-, and then go to line 23k	23d	%			
e	Enter the amount of capacity limitation you were allocated in the allocation letter	23e	kW			
f	If the entry on Part I, line 12b, equals the entry on line 23e, multiply line 23a by line 23d and go to line 23j. Otherwise, continue to line 23g	23f				
g	If the entry on Part I, line 12b, is more than the entry on line 23e, divide line 23e by Part I, line 12b	23g				
h	Multiply line 23d by line 23g	23h				
i	Multiply line 23a by line 23h	23i				
j	If Part I, line 12b, is more than the entry on line 23e, enter the amount from line 23i. Otherwise, enter the amount from line 23f			23j		
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 23m	23k	%			
l	Multiply line 23a by line 23k			23l		
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 24	23m	%			
n	Multiply line 23a by line 23m			23n		
24	Add lines 23c, 23j, 23l, and 23n				24	

Part VI Energy Credit Under Section 48 *(continued)*

Section M—Clean Hydrogen Production Facilities as Energy Property (see instructions)

Caution: If you choose to treat specified clean hydrogen production property as energy property, you cannot also take the credit under section 45V or 45Q. Production and sale or use of clean hydrogen must be verified by an unrelated party. Attach a copy of the verification report to the tax return.

25a	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(A)	**25a**				
b	If you checked the box in Part I, line 8b, enter 6%. If you checked the box in Part I, line 8c, enter 1.2%	**25b**	%			
c	Multiply line 25a by line 25b			**25c**		
d	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(B)	**25d**				
e	If you checked the box in Part I, line 8b, enter 7.5%. If you checked the box in Part I, line 8c, enter 1.5%	**25e**	%			
f	Multiply line 25d by line 25e			**25f**		
g	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(C)	**25g**				
h	If you checked the box in Part I, line 8b, enter 10%. If you checked the box in Part I, line 8c, enter 2%	**25h**	%			
i	Multiply line 25g by line 25h			**25i**		
j	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(D)	**25j**				
k	If you checked the box in Part I, line 8b, enter 30%. If you checked the box in Part I, line 8c, enter 6%	**25k**	%			
l	Multiply line 25j by line 25k			**25l**		
26	Add lines 25c, 25f, 25i, and 25l				**26**	

Section N—Totals and Credit Reduction for Tax-Exempt Bonds (see instructions)

27	Add Part VI, lines 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, and 26	**27**				
	If proceeds of tax-exempt bonds were **not** used to finance your facility, skip line 28, and go to line 29.					
28a	**Divide.** Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility, as of the close of the tax year	**28a**				
	Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year					
b	Multiply line 27 by line 28a	**28b**				
c	Multiply line 27 by 15% (0.15)	**28c**				
d	Enter the smaller of line 28b or 28c	**28d**				
e	Subtract line 28d from line 27	**28e**				
29	If proceeds of tax-exempt bonds were used to finance your facility, enter the amount from line 28e. Otherwise, enter the amount from line 27			**29**		
30	If you are making an elective payment election under section 6417 for a facility whose construction began in calendar year 2024, and the facility doesn't meet the rules of section 48(a)(12)(B), or doesn't have a maximum net output of less than 1 MW (as measured in ac), multiply line 29 by 90% (0.90). All others, enter the amount from line 29			**30**		
31	Enter the applicable unused investment credit from cooperatives. See instructions			**31**		
32	Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a				**32**	

Part VII Rehabilitation Credit Under Section 47 (see instructions)

1a Was there a prior section 170(h) deduction on this property? ☐ Yes ☐ No

b If "Yes" to line 1a, then provide the prior NPS number . . . . . _____

c Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ☐

d Enter the dates for the 24- or 60-month measuring period.
Beginning date: _____
End date: _____

e Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . $ _____

f Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above . . . . . $ _____

g Enter the amount of qualified rehabilitation expenditures **1g**

h For pre-1936 buildings under the transition rule, multiply line 1g by 10% (0.10) **1h**

i For certified historic structures under the transition rule, multiply line 1g by 20% (0.20) **1i**

j For certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule, multiply line 1g by 4% (0.04) **1j**

Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.

k If you completed line 1i or 1j, enter the following.
(i) The assigned NPS project number: _____ .
(ii) The originating pass-through entity's EIN (if applicable): _____ .
(iii) The date the NPS approved the Request for Certification of Completed Work: _____ .

l Reserved for future use.

m If you have not received an approved certification of completed work, enter the date that is 30 months after the date that the original rehabilitation credit was claimed for the property: _____ ,
and attach the first page of NPS Form 10-168, with an indication that it was received, and a statement that you did not receive the final certification of completed work before the date above.

2 Enter the applicable unused investment credit from cooperatives. See instructions **2**

3 Add lines 1h, 1i, 1j, and 2. Report this amount on Form 3800, Part III, line 4k **3**

Form **3800**

Department of the Treasury
Internal Revenue Service

General Business Credit

Go to *www.irs.gov/Form3800* for instructions and the latest information.
You must include all pages of Form 3800 with your return.

OMB No. 1545-0895

2024

Attachment Sequence No. **22**

Name(s) shown on return | **Identifying number**

A **Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions . . . . . ☐ **Yes** ☐ **No**

Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

1	Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f)		1	
2	Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included on line 2, column (f); and Part IV, line 6, column (d)	2		
3	Enter the portion of line 2 allowed for 2024		3	
4	Enter the portion of Part IV, column (f), line 6, that is from carryforwards to 2024		4	
	Check this box if the carryforward was changed or revised from the original reported amount . . ☐			
5	Enter the portion of Part IV, column (f), line 6, that is from carrybacks from 2025		5	
6	Add lines 1, 3, 4, and 5		6	

Part II Figuring Credit Allowed After Limitations

Section A—Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.		7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.		8	
9	Add lines 7 and 8		9	
10a	Foreign tax credit	10a		
b	Certain allowable credits (see instructions)	10b		
c	Add lines 10a and 10b		10c	
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		11	
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12		
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over $25,000. See instructions	13		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14		
15	Enter the greater of line 13 or line 14		15	
16	Subtract line 15 from line 11. If zero or less, enter -0-		16	
17	Enter the **smaller** of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1)		17	
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.			

Part II Figuring Credit Allowed After Limitations *(continued)*

Section B—Figuring Section 38(c)(2) Empowerment Zone and Community Renewal Employment Credit Allowed

Note: If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	**18**	
19	Enter the greater of line 13 or line 18	**19**	
20	Subtract line 19 from line 11. If zero or less, enter -0-	**20**	
21	Subtract line 17 from line 20. If zero or less, enter -0-	**21**	
22	Combine the amounts from line 3 of Part III, column (e), with the amount from line 3 of Part IV, column (f)	**22**	
23	Passive activity credit from line 3 of Part III, column (d), plus the amount from line 3 of Part IV, column (d) **23**		
24	Enter the applicable passive activity credit allowed for 2024. See instructions	**24**	
25	Add lines 22 and 24	**25**	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	**26**	

Section C—Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)

27	Subtract line 13 from line 11. If zero or less, enter -0-	**27**	
28	Add lines 17 and 26	**28**	
29	Subtract line 28 from line 27. If zero or less, enter -0-	**29**	
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions	**30**	
31	Reserved	**31**	
32	Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). See instructions **32**		
33	Enter the applicable passive activity credits allowed for 2024. See instructions	**33**	
34	Carryforward of business credit to 2024. If completing Part IV and carrying forward a business credit(s), see instructions	**34**	
	Check this box if the carryforward was changed or revised from the original reported amount ☐		
35	Carryback of business credit from 2025. If completing Part IV and carrying back a business credit(s), see instructions	**35**	
36	Add lines 30, 33, 34, and 35	**36**	
37	Enter the **smaller** of line 29 or line 36. This is the amount allowed for specified credits	**37**	

Section D—Credits Allowed After Limitations

38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	**38**	

Form **3800** (2024)

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

	Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) **or** column (g) minus column (i)
1a	Form 3468, Part II										
b	Form 7207										
c	Form 6765										
d	Form 3468, Part III										
e	Form 8826										
f	Form 8835, Part II										
g	Form 7210										
h	Form 8820										
i	Form 8874										
j	Form 8881, Part I										
k	Form 8882										
l	Form 8864 (diesel)										
m	Form 8896										
n	Form 8906										
o	Form 3468, Part IV										
p	Form 8908										
q	Form 7218, Part II										
r	Reserved										
s	Form 8911, Part I										
t	Form 8830										
u	Form 7213, Part II										
v	Form 3468, Part V										
w	Form 8932										
x	Form 8933										
y	Form 8936, Part II										
z	Reserved										
aa	Form 8936, Part V										
bb	Form 8904										
cc	Form 7213, Part I										
dd	Form 8881, Part II										
ee	Form 8881, Part III										
ff	Form 8864, line 8										
gg	Form 7211, Part II										
hh	Reserved										
ii	Reserved										
zz	Other credits										
2	Add lines 1a–1zz										

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. *(continued)*

	Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) **or** column (g) minus column (i)
3	Form 8844										
4	**Specified credits:**										
a	Form 3468, Part VI										
b	Form 5884										
c	Form 6478										
d	Form 8586										
e	Form 8835, Part II										
f	Form 8846										
g	Form 8900										
h	Form 8941										
i	Form 6765 (ESB)										
j	Form 8994										
k	Form 3468, Part VII										
l	Reserved										
m	Reserved										
z	Other specified credits										
5	Add lines 4a–4z										
6	Add lines 2, 3, and 5										

Part IV Carryovers of General Business Credits (GBCs) (see instructions)

	Credits carried over to tax year 2024	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	Carryover: Subject to the passive activity limits (e) **After** the passive activity limitations	(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
1a	Form 3468, Part II									
b	Form 7207									
c	Form 6765									
d	Form 3468, Part III									
e	Form 8826									
f	Form 8835, Part II									
g	Form 7210									
h	Form 8820									
i	Form 8874									
j	Form 8881, Part I									
k	Form 8882									
l	Form 8864									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Reserved									
r	Reserved									
s	Form 8911									
t	Form 8830									
u	Form 7213, Part II									
v	Form 3468, Part V									
w	Form 8932									
x	Form 8933									
y	Form 8936, Part II									
z	Reserved									
aa	Form 8936, Part V									
bb	Form 8904									
cc	Form 7213, Part I									
dd	Form 8881, Part II									
ee	Form 8881, Part III									
ff	Form 8864									
gg	Reserved									
hh	Reserved									
ii	Reserved									
jj	Reserved									
zz	Other									

Partnership Study
526

Part IV **Carryovers of General Business Credits (GBCs)** (see instructions) *(continued)*

	Credits carried over to tax year 2024 **Note:** Credits on lines 2a through 2x are expired. Only carryforwards are allowed.	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	Carryover: Subject to the passive activity limits (e) **After** the passive activity limitations	(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
2a	Form 5884-A									
b	Form 8586 (pre-2008)									
c	Form 8845									
d	Form 8907									
e	Form 8909									
f	Form 8923									
g	Form 8834									
h	Form 8931									
i	Form 1065-B									
j	Form 5884 (pre-2007)									
k	Form 6478 (pre-2005)									
l	Form 8846 (pre-2007)									
m	Form 8900 (pre-2008)									
n	Trans-Alaska pipeline liability									
o	Form 5884-A, Section A									
p	Form 5884-A, Section B									
q	Form 5884-A, Section A									
r	Form 5884-A, Section B									
s	Form 5884-B									
t	Form 8847									
u	Form 8861									
v	Form 8884									
w	Form 8942									
x	Form 8910									
y	Reserved									
z	Reserved									
zz	Other credits (see inst.)									
3	Form 8844									

Part IV **Carryovers of General Business Credits (GBCs)** (see instructions) *(continued)*

	Credits carried over to tax year 2024	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	Carryover: Subject to the passive activity limits (e) **After** the passive activity limitations	(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
4	**Specified credits:**									
a	Form 3468, Part VI									
b	Form 5884									
c	Form 6478									
d	Form 8586 (post-2007)									
e	Form 8835									
f	Form 8846									
g	Form 8900									
h	Form 8941									
i	Form 6765 ESB credit									
j	Form 8994									
k	Form 3468, Part VII (post-2007)									
l	Reserved									
m	Reserved									
y	ESBC (see inst.)									
z	Other specified credits									
5	Add lines 4a–4z									
6	Add lines 1a through 2zz									
7	Add lines 3, 5, and 6									

Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.

					Credits subject to the passive activity limit				Not subject to the limit	
	(a) Part III line number	(b) Elective payment or transfer registration number	EIN		Before applying the limit			(d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	(e) Credits other than transfer election credits	(f)(1) Transfer election credits sold
			(c)(1) Pass-through entity EIN	(c)(2) Transferor entity EIN	(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased			
1						( )				( )
2						( )				( )
3						( )				( )
4						( )				( )
5						( )				( )
6						( )				( )
7						( )				( )
8						( )				( )
9						( )				( )
10						( )				( )
11						( )				( )
12						( )				( )
13						( )				( )
14						( )				( )
15						( )				( )

	(f)(2) Purchased transfer election credits not subject to passive activity limit	(g) Combine columns (d)(4), (e), (f)(1), and (f)(2)	(h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election	(h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE)	(i)(1) Amount of column (h)(2) applied against tax in Part II	(i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II	(j) Net EPE amount. Subtract column (i)(2) from column (h)(1)	(k) Carryfoward to 2025. Subtract column (i)(1) from column (h)(2)
1								
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Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.
Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**

Part I **Election To Expense Certain Property Under Section 179**
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II **Special Depreciation Allowance and Other Depreciation** (**Don't** include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III **MACRS Depreciation** (**Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.) **50 YEAR PROP**

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (**Caution:** See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person? . .												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year (see instructions):					
43 Amortization of costs that began before your 2024 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

709 Organizational Expenditures for Partnerships; 59(e) Optional write-off of certain tax preferences; 194 Qualified forestation and reforestation costs; (more below)

178 The cost of acquiring a lease; 195 Business start-up expenditures; 174 Research and experimental expenditures; 197 Various intangibles; 169 Pollution control facilities; 167(h) Certain Geophysical Expenditures; 171 Taxable Bonds Premiums (after 8/8/05); 248 Corporate Organizational Expenditures; Unidentified Amortization

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.
Go to *www.irs.gov/Form4797* for instructions and the latest information.

OMB No. 1545-0184

2024

Attachment Sequence No. **27**

Name(s) shown on return | **Identifying number**

1a	Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	**1a**	
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	**1b**	
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	**1c**	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						gain**
						loss**

3	Gain, if any, from Form 4684, line 39	**3**	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	**4**	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	**5**	
6	Gain, if any, from line 32, from other than casualty or theft	**6**	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	**7**	
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	**8**	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	**9**	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

						gain**
						loss**

11	Loss, if any, from line 7	**11**	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	**12**	
13	Gain, if any, from line 31	**13**	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	**14**	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	**15**	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	**16**	
17	Combine lines 10 through 16	**17**	
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	**18a**	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	**18b**	

*** *These items will show as one entry on the editing screen.**

Form **5884**
(Rev. March 2021)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form5884* for instructions and the latest information.**

OMB No. 1545-0219

Attachment Sequence No. **884**

Name(s) shown on return | **Identifying number**

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . $ [redacted] × 25% (0.25)	**1a**	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ [redacted] × 40% (0.40)	**1b**	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ [redacted] × 50% (0.50)	**1c**	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages	**2**	[redacted]
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**3**	[redacted]
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	**4**	[redacted]
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	**6**	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13570D Form **5884** (Rev. 3-2021)

Form **5884-A**
(Rev. March 2021)
Department of the Treasury
Internal Revenue Service

Employee Retention Credit for Employers Affected by Qualified Disasters

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form5884A* for instructions and the latest information.**

OMB No. 1545-1978

Attachment Sequence No. **884A**

Name(s) shown on return

Identifying number

1a	Employers affected by a 2018 through 2019 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions	1a	
b	Employers affected by a 2020 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions	1b	
c	Add amounts from lines 1a and 1b	1c	
2	Multiply line 1c by 40% (0.40). See instructions for the adjustment you must make to your deduction for salaries and wages	2	
3	Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa	4	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa	6	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 47425B Form **5884-A** (Rev. 3-2021)

Form **6765**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

Attach to your tax return.
Go to *www.irs.gov/Form6765* for instructions and the latest information.

OMB No. 1545-0619

Attachment Sequence No. **676**

Name(s) shown on return | **Identifying number**

A Are you electing the reduced credit under section 280C? See instructions . . . . . ☐ Yes ☐ No

B Are you a member of a controlled group or business under common control? . . . . . ☐ Yes ☐ No

If "Yes," complete and attach the required statement. See instructions for required attachment.

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	
2	Basic research payments to qualified organizations (see instructions)	2			
3	Qualified organization base period amount	3			
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	
	Note: Complete Section F before going to line 5.				
5	Total qualified research expenses (QREs). Enter amount from line 48	5			
6	Enter fixed-base percentage, but not more than 16% (0.16). See instructions	6	%		
7	Enter average annual gross receipts. See instructions	7			
8	Multiply line 7 by the percentage on line 6	8			
9	Subtract line 8 from line 5. If zero or less, enter -0-	9			
10	Multiply line 5 by 50% (0.50)	10			
11	Enter the smaller of line 9 or line 10			11	
12	Add lines 1, 4, and 11			12	
13	If you elect to reduce the credit under section 280C, then multiply line 12 by 15.8% (0.158). If not, multiply line 12 by 20% (0.20) and see instructions for the statement that must be attached			13	

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

14	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			14	
15	Basic research payments to qualified organizations (see the line 2 instructions)	15			
16	Qualified organization base period amount (see the line 3 instructions)	16			
17	Subtract line 16 from line 15. If zero or less, enter -0-			17	
18	Add lines 14 and 17			18	
19	Multiply line 18 by 20% (0.20)			19	
	Note: Complete Section F before going to line 20.				
20	Total qualified research expenses (QREs). Enter amount from line 48	20			
21	Enter your total QREs for the prior 3 tax years. If you had no QREs in any 1 of those years, skip lines 22 and 23	21			
22	Divide line 21 by 6.0	22			
23	Subtract line 22 from line 20. If zero or less, enter -0-	23			
24	Multiply line 23 by 14% (0.14). If you skipped lines 22 and 23, multiply line 20 by 6% (0.06)			24	
25	Add lines 19 and 24			25	
26	If you elect to reduce the credit under section 280C, then multiply line 25 by 79% (0.79). If not, enter the amount from line 25 and see the line 13 instructions for the statement that must be attached			26	

Section C—Current Year Credit

27	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 13 or line 26 (whichever applies)	27	
28	Subtract line 27 from line 13 or line 26 (whichever applies). If zero or less, enter -0-	28	
29	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	29	
30	Add lines 28 and 29 • Estates and trusts, go to line 31. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 36. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. **Note:** Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	30	
31	Amount allocated to beneficiaries of the estate or trust (see instructions)	31	
32	Estates and trusts, subtract line 31 from line 30. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	32	

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

33a	Check this box if you are a qualified small business electing the payroll tax credit. See instructions		
b	Check the box if payroll tax is reported on a different EIN ☐		
34	Enter the portion of line 28 elected as a payroll tax credit (do not enter more than $500,000). See instructions	34	
35	General business credit carryforward from the current year. See instructions. Partnerships and S corporations, skip this line and go to line 36	35	
36	Partnerships and S corporations, enter the smaller of line 28 or line 34. All others, enter the smallest of line 28, line 34, or line 35. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	36	

Section E—Other Information. See instructions.

37	Enter the number of business components generating the QREs on line 5 or line 20	37	
38	Enter the amount of officers' wages included on line 42	38	
39	Did you acquire or dispose of any major portion of a trade or business in the tax ☐ Yes ☐ No		
40	Did you include any new categories of expenses as current year QREs? ☐ Yes ☐ No		
41	Did you determine any of the QREs on line 5 or line 20 following the ASC 730 Directive? ☐ Yes ☐ No If "Yes," enter the amount from Appendix C Line 19 (you may attach your Appendices A, B, C, and D here) This ASC 730 Directive only applies to taxpayers with assets equal to or greater than $10,000,000 who follow U.S. GAAP to prepare their Certified Audited Financial Statements showing the amount of currently expensed Financial Statement R&D. See instructions.	41	

Section F—Qualified Research Expenses Summary. See instructions.

A Are you required to complete Section G? See instructions to determine if you are required to complete Section G, and how to complete Section F if you are not required to complete Section G ☐ Yes ☐ No

42	Total wages for qualified services for all business components (do not include any wages used in figuring the work opportunity credit)			42	
43	Total costs of supplies for all business components			43	
44	Total rental or lease cost of computers for all business components			44	
45	Total applicable amount of contract research for all business components (do not include basic research payments)	45			
46	Enter the applicable amount of all basic research payments. See instructions	46			
47	Add line 45 and line 46			47	
48	Add lines 42, 43, 44, and 47, then enter line 48 on either line 5 or line 20, whichever is appropriate			48	

Form **8820**
(Rev. September 2018)
Department of the Treasury
Internal Revenue Service

Orphan Drug Credit

▶ **Go to *www.irs.gov/Form8820* for the latest information.**
▶ **Attach to your tax return.**

OMB No. 1545-1505

Attachment Sequence No. **103**

Name(s) shown on return | **Identifying number**

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	**1**	
2a	Are you electing the reduced credit under section 280C? ▶ ☐ **Yes** ☐ **No** If "Yes," multiply line 1 by 19.75% (0.1975). If "No," multiply line 1 by 25% (0.25) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	**2a**	
b	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above	**2b**	
c	Subtract line 2b from line 2a. If zero or less, enter -0-	**2c**	
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	**3**	
4	Add lines 2c and 3. Estates and trusts, go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1h	**4**	
5	Amount allocated to the beneficiaries of the estate or trust (see instructions)	**5**	
6	Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1h .	**6**	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11208S Form **8820** (Rev. 9-2018)

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

Attach to your tax return.

Go to *www.irs.gov/Form8824* for instructions and the latest information.

OMB No. 1545-1190

2024

Attachment Sequence No. **109**

Name(s) shown on tax return | **Identifying number**

Part I Information on the Like-Kind Exchange

Note: Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	**3**	MM/DD/YYYY
4	Date you actually transferred your property to the other party (month, day, year)	**4**	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	**5**	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	**6**	MM/DD/YYYY

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III ☐ **Yes** ☐ **No**

Note: Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions on line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number

Address (no., street, and apt., room, or suite no.; city or town; state; and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? ☐ **Yes** ☐ **No**

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ **Yes** ☐ **No**

*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box.

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

Name(s) shown on tax return. Do not enter name and social security number if shown on other side. | **Your social security number**

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received **(a)** more than one group of like-kind properties, or **(b)** cash or other (not like-kind) property, see ***Reporting of multi-asset exchanges*** in the instructions. **Multi-Asset Exchange Indicator**

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up. See instructions	12		
a	Description of other property given up			
13	Adjusted basis of other property given up	13		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale		14	
	Caution: If the property given up was used previously or partly as a home, see ***Property used as home*** in the instructions.			
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions		15	
a	Description of other property received			
16	FMV of like-kind property you received		16	
17	Add lines 15 and 16		17	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15. See instructions		18	
19	**Realized gain or (loss).** Subtract line 18 from line 17		19	
20	Enter the smaller of line 15 or line 19, but not less than zero		20	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions		21	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions		22	
23	**Recognized gain.** Add lines 21 and 22		23	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions		24	
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23. See instructions **Note:** Complete lines 25a, 25b, and 25c if you received like-kind section 1250 property, like-kind section 1245 property, or like-kind intangible property in the exchange.		25	
a	Basis of like-kind section 1250 property received	25a		
b	Basis of like-kind section 1245 property received	25b		
c	Basis of like-kind intangible property received	25c		

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the federal government or judicial officers of the federal government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.)		–	
27	Description of divested property			
28	Description of replacement property			
29	Date divested property was sold (month, day, year)		29	MM/DD/YYYY
30	Sales price of divested property. See instructions	30		
31	Basis of divested property	31		
32	**Realized gain.** Subtract line 31 from line 30		32	
33	Cost of replacement property purchased within 60 days after date of sale	33		
34	Subtract line 33 from line 30. If zero or less, enter -0-		34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions		35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions		36	
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32		37	
38	**Basis of replacement property.** Subtract line 37 from line 33		38	

Form **8825** (Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

▶ **Attach to Form 1065 or Form 1120S.**
▶ **Go to *www.irs.gov/Form8825* for the latest information.**

OMB No. 1545-0123

Name | **Employer identification number**

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.

	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A				
B				
C				
D				

Count of the Total Number of Properties

		Properties A	B	C	D
Rental Real Estate Income					
2 Gross rents	**2**				
Rental Real Estate Expenses					
3 Advertising	**3**				
4 Auto and travel	**4**				
5 Cleaning and maintenance	**5**				
6 Commissions	**6**				
7 Insurance	**7**				
8 Legal and other professional fees	**8**				
9 Interest (see instructions)	**9**				
10 Repairs	**10**				
11 Taxes	**11**				
12 Utilities	**12**				
13 Wages and salaries	**13**				
14 Depreciation (see instructions)	**14**				
15 Other (list) ▶	**15**				
16 Total expenses for each property. Add lines 3 through 15	**16**				
17 Income or (loss) from each property. Subtract line 16 from line 2	**17**				

Lines 2 through 17 are a total for all properties.

18a Total gross rents. Add gross rents from line 2, columns A through H	**18a**	
b Total expenses. Add total expenses from line 16, columns A through H	**18b**	( )
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	**19**	
20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	**20a**	
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.		
(1) Name / **(2)** Employer identification number		
21 Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • **Form 1065 or 1120S:** Schedule K, line 2	**21**	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 10136Z Form **8825** (Rev. 11-2018)

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity Production Credit

Attach to your tax return.

Go to *www.irs.gov/Form8835* for instructions and the latest information.

OMB No. 1545-1362

2024

Attachment Sequence No. **835**

Name(s) shown on return | **Identifying number**

Part I Information on Qualified Property or Qualified Facility

1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility: _____

2a Type (wind, closed-loop biomass, geothermal, solar, open-loop biomass, landfill gas, etc.): _____

2b If different than filer, enter (i) owner's name _____
and (ii) owner's TIN: _____

3a Address of the facility (if applicable): _____

3b Coordinates. **(i)** Latitude: ☐ ☐☐ . ☐☐☐☐☐☐ **(ii)** Longitude: ☐ ☐☐☐ . ☐☐☐☐☐☐
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.

4 Date construction began (MM/DD/YYYY): _____

5 Date placed in service (MM/DD/YYYY): _____

6 Is this facility an expansion of an existing closed-loop biomass or open-loop biomass facility? ☐ Yes ☐ No

7 Reserved for future use.
- ☐ Yes.
- ☐ No.

8 Does the project satisfy one of the qualified facility requirements? See instructions.
- **a** ☐ Yes, the facility's maximum net output is less than 1 megawatt (as measured in alternating current).
- **b** ☐ Yes, the facility's construction began before January 29, 2023.
- **c** ☐ Yes, the facility meets the prevailing wage requirements of section 45(b)(7)(A) and the apprenticeship requirements of section 45(b)(8).
- **d** ☐ No, the facility does not meet the qualified facility requirements.

9 Does the property qualify for the domestic bonus credit?
- **a** ☐ Yes, and section 45(b)(9)(B) is satisfied (10% bonus). Attach the required information. See instructions.
- **b** ☐ No.

10 Does the project qualify for an energy community bonus credit?
- **a** ☐ Yes, and section 45(b)(11)(B) is satisfied (10% bonus). See instructions.
- **b** ☐ No.
- **c** ☐ Not applicable.

11 Enter the nameplate capacity direct current (dc) in kW for:
- **a** ☐ Solar energy property facility: _____
- **b** ☐ Not applicable.

12 Enter the nameplate capacity, alternating current (ac) for all electricity generating energy properties or facilities in kW:
- **a** ☐ Solar energy property or facility: _____
- **b** ☐ Wind energy property or facility: _____
- **c** ☐ Other: _____
- **d** ☐ Not applicable.

Part II Renewable Electricity Production

Complete line 1 with respect to electricity produced at qualified facilities using:

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (see inst.)*	(c) Column (a) × Column (b)
1a	Wind	1a		$0.006	
b	Closed-loop biomass	1b		$0.006	
c	Geothermal	1c		$0.006	
d	Solar	1d		$0.006	
e	Offshore wind facility	1e		$0.006	
f	Open-loop biomass	1f		$0.003	
g	Landfill gas	1g		$0.003	
h	Trash	1h		$0.003	
i	Hydropower	1i		$0.003**	
j	Marine and hydrokinetic renewables	1j		$0.003**	

2 Add column (c) of lines 1a through 1j and enter here 2

3 Phaseout adjustment (see instructions) . . . . . $ _____ × _____ 3

4 Credit before reduction. Subtract line 3 from line 2 4

Credit reduction for tax-exempt bonds

If you used proceeds of tax-exempt bonds to finance your facility, continue to line 5a; otherwise, enter the amount from line 4 on line 6.

5a **Divide.** Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility, as of the close of the tax year / Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year = ... 5a

b Multiply line 4 by line 5a 5b

c Multiply line 4 by 15% (0.15) 5c

d Enter the smaller of line 5b or line 5c 5d

6 Subtract line 5d from line 4 6

7a Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2017 . . . . . 7a

b For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7a by 20% (0.20) . . 7b

c Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021 . . . . . 7c

d For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7c by 40% (0.40) . . 7d

e Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2019 . . . . . 7e

f For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7e by 60% (0.60) . . 7f

g Add lines 7b, 7d, and 7f 7g

8 Subtract line 7g from line 6 8

9 Increased credit amount for qualified facilities. Did you check a "Yes" box in Part I, question 8? If so, multiply the amount in Part II, line 8, by 5.0. If not, enter the amount from Part II, line 8 . . 9

10 Domestic content bonus credit. See instructions. If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0- 10

11 Energy community bonus credit. See instructions. If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0- 11

12 Add lines 9, 10, and 11 12

13 If you are making an elective payment election under section 6417 for a facility whose construction began in calendar year 2024, and the facility does not conform to section 45(b)(10)(B), or meet an exception under section 45(b)(10)(D), multiply line 12 by 90% (0.90). All others, enter the amount from line 12 . . 13

*See instructions for rates to use for facilities placed in service before 2022.

**$0.006 for qualified facilities related to hydropower and marine and hydrokinetic renewables placed in service after 2022. See instructions.

Part II Renewable Electricity Production *(continued)*

14	Renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**14**	
15	Add lines 13 and 14. Cooperatives, estates, and trusts, go to line 16. Partnerships, and S corporations, stop here and report this amount on Schedule K. All others: For electricity produced during the 4-year period beginning on the date the facility was placed in service, stop here, and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f. See instructions	**15**	
16	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**16**	
17	Cooperatives, estates, and trusts, subtract line 16 from line 15. For electricity produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, report the applicable part of this amount on Form 3800, Part III, line 1f	**17**	

Form **8844**
(Rev. March 2020)
Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8844* for instructions and the latest information.**

OMB No. 1545-1444

Attachment Sequence No. **99**

Name(s) shown on return | **Identifying number**

1	Enter the total qualified empowerment zone wages paid or incurred during the current year (see instructions)	**1**	
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to the deduction for salaries and wages	**2**	
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	**4**	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	**6**	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16145S Form **8844** (Rev. 3-2020)

Form **8845**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Indian Employment Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8845* for instructions and the latest information.**

OMB No. 1545-0123

Attachment Sequence No. **113**

Name(s) shown on return | **Identifying number**

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	**1**	
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	**2**	
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	**3**	
4	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to your deduction for salaries and wages	**4**	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**5**	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	**6**	
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**7**	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	**8**	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16146D Form **8845** (Rev. 1-2022)

Form **8846**

Department of the Treasury
Internal Revenue Service

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

Attach to your tax return.

Go to *www.irs.gov/Form8846* for the latest information.

OMB No. 1545-0123

2024

Attachment Sequence No. **846**

Name(s) shown on return | **Identifying number**

Note: Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage employer where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	**1**	
2	Tips not subject to the credit provisions (see instructions)	**2**	
3	Creditable tips. Subtract line 2 from line 1	**3**	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded $168,600, see instructions and check here ☐	**4**	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	**6**	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16148Z Form **8846** (2024)

Form **8864**
(Rev. January 2023)
Department of the Treasury
Internal Revenue Service

Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit

Attach to your tax return.
Go to *www.irs.gov/Form8864* for instructions and the latest information.

OMB No. 1545-1924

Attachment Sequence No. **141**

Name(s) shown on return | **Identifying number**

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

The sustainable aviation fuel credit is only available for fuel produced after 2022.

Biodiesel or renewable diesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel, or produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The biodiesel or renewable mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. **Sustainable aviation fuel (SAF) mixtures.** Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that isn't kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) isn't derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that isn't biomass, (iii) isn't derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50%. **For all claims.** Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		$1.00	
2	Agri-biodiesel	2		$1.00	
3	Renewable diesel	3		$1.00	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		$1.00	
5	Agri-biodiesel included in a biodiesel mixture	5		$1.00	
6	Renewable diesel included in a renewable diesel mixture	6		$1.00	
7	Qualified agri-biodiesel production	7		$ .10	
8	Sustainable aviation fuel (see instructions)	8		$	
9	Add lines 1 through 8. Include this amount in your income for the tax year. See instructions	9			
10	Biodiesel, renewable diesel, or sustainable aviation fuel credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	10			
11	Add lines 9 and 10. Cooperatives, estates, and trusts, go to line 12. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on the appropriate line of Form 3800. See instructions	11			
12	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	12			
13	Cooperatives, estates, and trusts, subtract line 12 from line 11. Report this amount on the appropriate line of Form 3800. See instructions	13			

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25778F Form **8864** (Rev. 1-2023)

Form **8874**
(Rev. November 2021)
Department of the Treasury
Internal Revenue Service

New Markets Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8874* for the latest information.**

OMB No. 1545-1804

Attachment Sequence No. **127**

Name(s) shown on return | **Identifying number**

	(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
1					%	
					%	
					%	
					%	
					%	
					%	**(Total)**

2	New markets credit from partnerships and S corporations	**2**	
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1i	**3**	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 31663N Form **8874** (Rev. 11-2021)

Form **8881**
(Rev. December 2023)
Department of the Treasury
Internal Revenue Service

Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment, and Military Spouse Participation

Attach to your tax return.
Go to *www.irs.gov/Form8881* for instructions and the latest information.

OMB No. 1545-1810

Attachment Sequence No. **130**

Name(s) shown on return | **Identifying number**

Part I Credit for Small Employer Pension Plan Startup Costs (Including Employer Contributions)

A	Enter the number of qualifying employees. See instructions		
1	Qualified startup costs incurred during the tax year	1	
2	Employers with 1-50 employees enter the amount from line 1. Employers with 51-100 employees enter 50% (0.50) of line 1	2	
3	Enter the number of employees eligible to participate in the pension plan. See instructions. _____ X $250	3	
4	Enter the greater of $500 or the amount from line 3 (Do not enter more than $5,000)	4	
5	Enter the smaller of line 2 or line 4	5	
6a	Enter the number of employees from the preceding tax year. See instructions	6a	
b	Enter employer contributions made to the plan, but don't include (i) elective deferrals, (ii) contributions made to employees whose wages paid to the employee were in excess of $100,000 and (iii) any amount of contributions to an employee to whom you made contributions of more than $1,000	6b	
c	For employees for whom you made matching and nonelective contributions of more than $1,000, (and who are not disqualified because they meet 6b(ii) above), see the instructions for information on how to determine the amount to enter on line 6c. If you did not make this type of contributions, enter -0-	6c	
d	Add lines 6b and 6c	6d	
	If the number of employees entered on line 6a is 50 or less, enter the amount from line 6d on line 6f. If the number of employees entered on line 6a is 51-100, continue to line 6e(1).		
e	**(1)** Subtract 50 (50.0) from the number of employees entered on line 6a	6e(1)	
	(2) Multiply line 6e(1) by 2% (0.02)	6e(2)	
	(3) Multiply line 6e(2) by line 6d	6e(3)	
	(4) Subtract line 6e(3) from line 6d	6e(4)	
f	If you did NOT complete line 6e, enter the amount from line 6d. If you completed line 6e, enter the amount from line 6e(4)	6f	
g	Applicable percentages. See instructions	6g	
	• If this is treated as the first or second year of the plan, enter the amount from line 6f. • If this is treated as the third year of the plan, multiply line 6f by 75% (0.75). • If this is treated as the fourth year of the plan, multiply line 6f by 50% (0.50). • If this is treated as the fifth year of the plan, multiply the amount on line 6f by 25% (0.25).		
7	Credit for small employer pension plan startup costs from partnerships and S corporations	7	
8	Add lines 5, 6g, and 7. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j	8	

Part II Small Employer Auto-Enrollment Credit

9	Enter $500 if an auto-enrollment option is provided for retirement savings	9	
10	Small employer auto-enrollment credit from partnerships and S corporations	10	
11	Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1dd	11	

Part III Military Spouse Participation Credit

Caution: You can't claim the credit if you had more than 100 employees in the preceding tax year.

12	Enter the number of military spouse employees participating in an eligible plan. See instructions. _____ X $200	12	
13	Amount of contributions paid by employer for each eligible military spouse employee. Do not enter more than $300 per employee. See instructions	13	
14	Credit for small employer military spouse retirement plan from partnerships and S corporations	14	
15	Add lines 12, 13, and 14. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1ee	15	

Form **8882**
(Rev. December 2017)

Department of the Treasury
Internal Revenue Service

Credit for Employer-Provided Childcare Facilities and Services

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8882* for the latest information.**

OMB No. 1545-1809

Attachment Sequence No. **131**

Name(s) shown on return | **Identifying number**

1	Qualified childcare facility expenditures paid or incurred	**1**	
2	Enter 25% (0.25) of line 1	**2**	
3	Qualified childcare resource and referral expenditures paid or incurred	**3**	
4	Enter 10% (0.10) of line 3	**4**	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	**5**	
6	Add lines 2, 4, and 5	**6**	
7	Enter the **smaller** of line 6 or **$150,000.** Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k	**7**	
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	**8**	
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k	**9**	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

How To Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to $150,000 per tax year.

Qualified childcare expenditures are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
  1. Is to be used as part of a qualified childcare facility of the taxpayer,
  2. Is depreciable (or amortizable) property, and
  3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing increased compensation to employees with higher levels of childcare training; or
- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

Note. Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

Qualified childcare resource and referral expenditures are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.

Form **8896**
(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Low Sulfur Diesel Fuel Production Credit

► **Attach to your tax return.**
► **Go to *www.irs.gov/Form8896* for the latest information.**

OMB No. 1545-1914

Attachment Sequence No. **142**

Name(s) shown on return | **Identifying number**

1	Low sulfur diesel fuel produced (in gallons)	**1**	
2	Multiply line 1 by $0.05	**2**	
3	Qualified costs limitation (see instructions)	**3**	
4	Total low sulfur diesel fuel production credits allowed for all prior tax years (see instructions)	**4**	
5	Subtract line 4 from line 3	**5**	
6	Enter the smaller of line 5 or line 2	**6**	
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives (see instructions)	**7**	
8	Add lines 6 and 7. Cooperatives, go to line 9. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1m	**8**	
9	Amount allocated to patrons of the cooperative (see instructions)	**9**	
10	Cooperatives, subtract line 9 from line 8. Report this amount on Form 3800, Part III, line 1m	**10**	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8896 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8896*.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

Partnerships, S corporations, and cooperatives must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership, S corporation, or cooperative. Instead, they can report this credit directly on line 1m in Part III of Form 3800, General Business Credit.

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility; or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69, 2007-49 I.R.B. 1137, available at *www.irs.gov/irb/2007-49_IRB#RP-2007-69.*

TIP *Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section 280C(d).*

Additional Information

For more information, see section 45H.

Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

Line 1

Enter the number of gallons of diesel fuel produced with a sulfur content of 15 parts per million or less.

Form **8910**

(Rev. January 2022)

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8910* for instructions and the latest information.**

OMB No. 1545-1998

Attachment Sequence No. **68**

Name(s) shown on return | **Identifying number**

Note:

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4 **Tentative credit** (see instructions for amount to enter)	**4**		**Sum of all columns**

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%	%	
6 Multiply line 4 by line 5	**6**			
7 Add columns (a) and (b) on line 6	**7**			
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)	**8**			
9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r	**9**			

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	**10**		
11 Add columns (a) and (b) on line 10	**11**		
12 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	**12**		
13 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	**13**		
14 Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	**14**		
15 **Personal use part of credit.** Enter the **smaller** of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6e. If line 14 is smaller than line 11, see instructions	**15**		

Form **8911**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

Attach to your tax return.

Go to *www.irs.gov/Form8911* for instructions and the latest information.

OMB No. 1545-0123

Attachment Sequence No. **151**

Name(s) shown on return | **Identifying number**

Note: Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions.

Part I Credit for Business/Investment Use Part of Refueling Property

1	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8911)	1	
2	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	2	
3	**Business/investment use part of credit.** Add lines 1 and 2. Partnerships and S corporations not making an election to transfer the credit, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	3	

Part II Credit for Personal Use Part of Refueling Property

4	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8911)	4	
5	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. • Other filers. Enter the regular tax before credits from your return.	5	
6	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 6a		
b	Certain allowable credits (see instructions) — 6b		
c	Add lines 6a and 6b	6c	
7	Net regular tax. Subtract line 6c from line 5. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 3	7	
8	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	8	
9	Subtract line 8 from line 7. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 3	9	
10	**Personal use part of credit.** Enter the **smaller** of line 4 or line 9 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 9 is smaller than line 4, see instructions	10	

Form **8925**
(Rev. September 2017)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

▶ **Attach to the policyholder's tax return. See instructions.**
▶ **Go to *www.irs.gov/Form8925* for the latest information.**

OMB No. 1545-2089

Attachment Sequence No. **160**

Name(s) shown on return	**Identifying number**
Name of policyholder, if different from above	Identifying number, if different from above
Type of business	

1	Enter the number of employees the policyholder had at the end of the tax year	**1**	
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See *Section 1035 exchanges* on page 2 for an exception	**2**	
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	**3**	
4a	Does the policyholder have a valid consent for each employee included on line 2? See instructions ☐ **Yes** ☐ **No**		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	**4b**	

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8925 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8925*.

General Instructions

Purpose of Form

Use Form 8925 to report the number of employees covered by employer-owned life insurance contracts issued after August 17, 2006, and the total amount of employer-owned life insurance in force on those employees at the end of the tax year. Policyholders must also indicate whether a valid consent has been received from each covered employee, and the number of covered employees for which a valid consent has not been received.

For more information, see sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, available at *www.irs.gov/irb/2009-24_IRB/ar11.html.*

Definitions

Employer-owned life insurance contract. For purposes of Form 8925, an insurance contract is an employer-owned life insurance contract if it is owned by a policyholder as defined below, and covers the life of the policyholder's employee(s) on the date the life insurance contract is issued. If you have master contracts, see section 101(j)(3) for additional information.

Policyholder. For purposes of Form 8925 and these instructions, a policyholder is an "applicable policyholder" as defined in section 101(j)(3)(B). Generally, a policyholder is the person who owns the employer-owned life insurance contract, and who is (a) engaged in a trade or business that employs the person insured under the employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

Related person. A related person is considered a policyholder if that person is (a) related to the policyholder (defined earlier) under sections 267(b) or 707(b)(1), or (b) engaged in a trade or business under common control with the policyholder. See sections 52(a) and (b).

Employee. Employee includes an officer, director, or highly compensated employee under section 414(q).

Insured. An individual must be a U.S. citizen or resident to be considered insured under an employer-owned life insurance contract. Both individuals covered by a contract covering the joint lives of two individuals are considered insured.

Notice and consent requirements. To qualify as an employer-owned life insurance contract, the policyholder must meet the notice and consent requirements listed below before the issuance of the contract.

1. Provide written notification to the employee stating the policyholder intends to insure the employee's life and the maximum face amount for which the employee could be insured at the time the contract was issued.

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

2. Provide written notification to the employee that the policyholder will be a beneficiary of any proceeds payable upon the death of the employee.

3. Receive written consent from the employee. See *Valid consent* under the instructions for line 4a.

Electronic notification and consent. The written notification and consent requirement can be met electronically only if the system for electronic notification and consent meets requirements 1 through 3, above. See Q&A-11 in Notice 2009-48 for more information.

Issue date of contract. Generally, the issue date of a life insurance contract is the date on the policy assigned by the insurance company on or after the date of application. For purposes of meeting the notice and consent requirements, the issue date of the employer-owned life insurance contract is the later of (1) the date of application of coverage, (2) the effective date of coverage, or (3) the formal issuance of the contract. See Q&A-4 in Notice 2009-48 for more information.

Form **8936**

Department of the Treasury
Internal Revenue Service

Clean Vehicle Credits

Attach to your tax return.

Go to *www.irs.gov/Form8936* for instructions and the latest information.

OMB No. 1545-2137

2024

Attachment Sequence No. **69**

Name(s) shown on return | **Identifying number**

Notes: • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
• Individuals who transferred the credit to the dealer at the time of sale must file this form and Schedule A (Form 8936).

Part I Modified Adjusted Gross Income (MAGI) Amount

1a	Enter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	**1a**		
b	Enter any income from Puerto Rico you excluded	**1b**		
c	Enter any amount from Form 2555, line 45	**1c**		
d	Enter any amount from Form 2555, line 50	**1d**		
e	Enter any amount from Form 4563, line 15	**1e**		
2	Add lines 1a through 1e			**2**
3a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	**3a**		
b	Enter any income from Puerto Rico you excluded	**3b**		
c	Enter any amount from Form 2555, line 45	**3c**		
d	Enter any amount from Form 2555, line 50	**3d**		
e	Enter any amount from Form 4563, line 15	**3e**		
4	Add lines 3a through 3e			**4**
5	Enter your 2023 filing status (S, MFS, etc., see chart below)			**5**

Individuals, estates, or trusts exceeding the following MAGI limits for both 2023 and 2024 can't claim the applicable credit.

Filing Status	Part II/III Limits	Part IV Limits
Single (S)	$150,000	$75,000
Married filing separately (MFS)	$150,000	$75,000
Head of household (HOH)	$225,000	$112,500
Married filing jointly (MFJ)	$300,000	$150,000
Qualifying surviving spouse (QSS)	$300,000	$150,000
Estates and trusts	$150,000	N/A

Part II Credit for Business/Investment Use Part of New Clean Vehicles

6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	**6**	
7	New clean vehicle credit from partnerships and S corporations (see instructions)	**7**	
8	**Business/investment use part of credit.** Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	**8**	

Part III Credit for Personal Use Part of New Clean Vehicles

9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	**9**	
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	**10**	
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	**11**	
12	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	**12**	
13	**Personal use part of credit.** Enter the **smaller** of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	**13**	

Part IV Credit for Previously Owned Clean Vehicles

14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	**14**	
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	**15**	
16	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	**16**	
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	**17**	
18	Enter the **smaller** of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	**18**	

Part V Credit for Qualified Commercial Clean Vehicles

19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	**19**	
20	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	**20**	
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	**21**	

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

Attach to your tax return.
Go to *www.irs.gov/Form8941* for instructions and the latest information.

OMB No. 1545-2198

2024

Attachment Sequence No. **65**

Name(s) shown on return | **Identifying number**

A Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.

☐ **Yes.** Enter Marketplace Identifier (if any): _____

☐ **No.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity.

B Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above: _____

C Does a tax return you (or any predecessor) filed for a tax year beginning after 2013 and before 2023 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount? See instructions.

☐ **Yes.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity. Also see instructions for information about the credit period limitation.

☐ **No.** Go to line 1.

Caution: See the instructions and complete Worksheets 1 through 7 as needed.

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	**1**	
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	**2**	
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of $1,000. If you entered $65,000 or more, skip lines 4 through 11 and enter -0- on line 12	**3**	
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	**4**	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	**5**	
6	Enter the **smaller** of line 4 or line 5	**6**	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50)	**7**	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	**8**	
9	If line 3 is $32,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	**9**	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions	**10**	
11	Subtract line 10 from line 4. If zero or less, enter -0-	**11**	
12	Enter the **smaller** of line 9 or line 11	**12**	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	**13**	
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	**14**	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**15**	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h	**16**	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**17**	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h	**18**	
19	Enter the amount you paid in 2024 for taxes considered payroll taxes for purposes of this credit. See instructions	**19**	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, Part III, line 6f	**20**	

Form **8990**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Limitation on Business Interest Expense Under Section 163(j)

Attach to your tax return.
Go to *www.irs.gov/Form8990* for instructions and the latest information.

OMB No. 1545-0123

Taxpayer name(s) shown on tax return | **Identification number**

A If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:
Name of foreign entity
Employer identification number, if any
Reference ID number

B Is the foreign entity a CFC group member? See instructions . . . ☐ **Yes** ☐ **No**
C Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions . . . ☐ **Yes** ☐ **No**
D Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete . . . ☐ **Yes** ☐ **No**

Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1		
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3		
4	Floor plan financing interest expense. See instructions	4		
5	**Total business interest expense.** Add lines 1 through 4			5

Section II—Adjusted Taxable Income

Tentative Taxable Income

6	**Tentative taxable income.** See instructions			6

Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions	7		
8	Any business interest expense not from a pass-through entity. See instructions	8		
9	Amount of any net operating loss deduction under section 172	9		
10	Amount of any qualified business income deduction allowed under section 199A	10		
11	Reserved for future use	11		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12		
13	Other additions. See instructions	13		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15		
16	**Total.** Add lines 7 through 15			16

Reductions (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions	17	( )	
18	Any business interest income not from a pass-through entity. See instructions	18	( )	
19	Amount of any income or gain items from a pass-through entity. See instructions	19	( )	
20	Other reductions. See instructions	20	( )	
21	**Total.** Combine lines 17 through 20			21 ( )
22	**Adjusted taxable income.** Combine lines 6, 16, and 21. See instructions			22

Section III—Business Interest Income

23	Current year business interest income. See instructions	23		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24		
25	**Total.** Add lines 23 and 24			25

Section IV—163(j) Limitation Calculations

Limitation on Business Interest Expense

26	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions	26		
27	Business interest income (line 25)	27		
28	Floor plan financing interest expense (line 4)	28		
29	**Total.** Add lines 26, 27, and 28			29

Allowable Business Interest Expense

30	**Total current year business interest expense deduction.** See instructions		30

Carryforward

31	**Disallowed business interest expense.** Subtract line 29 from line 5. (If zero or less, enter -0-.)		31

Part II Partnership Pass-Through Items

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

Excess Business Interest Expense

32	**Excess business interest expense.** Enter amount from line 31		32

Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)		33
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)		34
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)		35
36	**Excess taxable income.** Multiply line 35 by line 22		36

Excess Business Interest Income

37	**Excess business interest income.** Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)		37

Part III S Corporation Pass-Through Items

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

Excess Taxable Income

38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)		38
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)		39
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)		40
41	**Excess taxable income.** Multiply line 40 by line 22		41

Excess Business Interest Income

42	**Excess business interest income.** Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)		42

Form **8994**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Employer Credit for Paid Family and Medical Leave

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form8994* for instructions and the latest information.**

OMB No. 1545-2282

Attachment Sequence No. **994**

Name(s) shown on return

Identifying number

A Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
- ☐ **Yes.**
- ☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

B Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
- ☐ **Yes.**
- ☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

C Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
- ☐ **Yes.**
- ☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

D If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.
- ☐ **Yes.**
- ☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	**1**	
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	**2**	
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	**3**	

Form **8996**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Qualified Opportunity Fund

► Go to *www.irs.gov/Form8996* for instructions and the latest information.
► Attach to your tax return. See instructions.

OMB No. 1545-0123

Attachment Sequence No. **996**

Name

Employer identification number

Part I General Information and Certification

1 Type of taxpayer: ☐ Corporation ☐ Partnership

2 Is the taxpayer organized for the purpose of investing in qualified opportunity zone (QOZ) property (other than another qualified opportunity fund (QOF))?

☐ **No. STOP.** Do not file this form with your tax return.

☐ **Yes.** Go to line 3.

3 Is this the first period the taxpayer is a QOF?

☐ **Yes.** By checking this box, you certify that by the end of the taxpayer's first QOF year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in QOZ property and a description of the trade or business(es) that the QOF is engaged in either directly or through a QOZ business. See instructions.

☐ **No.**

4 If you checked "Yes" on line 3, provide the first month in which the fund chose to be a QOF . . . . . ► _____

5 Did any investor dispose of, in part or in whole, their equity interest in the fund?

☐ **Yes.** Attach a statement with each investor's name, the date of disposal, and the interest that they transferred during the QOF's tax year.

☐ **No.**

6 ☐ Do not check this box. Reserved for future use.

Part II Investment Standard Calculation

7	Enter the amount from Part VI, line 2, for total QOZ property held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	7	
8	Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	8	
9	Divide line 7 by line 8	9	
10	Enter the amount from Part VI, line 3, for total QOZ property held by the taxpayer on the last day of the taxpayer's tax year	10	
11	Total assets held by the taxpayer on the last day of the taxpayer's tax year	11	
12	Divide line 10 by line 11	12	

Part III Qualified Opportunity Fund Average and Penalty

13	Add lines 9 and 12	13	
14	Divide line 13 by 2.0. See instructions if Part I, line 3, is "Yes"	14	
15	Is line 14 equal to or more than 0.90? ☐ **Yes.** Enter -0- on this line and file this form with your tax return. ☐ **No.** The fund has failed to maintain the investment standard. Complete Part IV to figure the penalty. Enter the penalty from line 8 of Part IV on this line. See instructions	15	

Part IV Line 15 Penalty

If you checked "No" in Part III, line 15, complete Part IV to figure the penalty. Enter the number from line 8 below on Part III, line 15. See instructions if Part I, line 3, is "Yes."

		(a) Month 1	(b) Month 2	(c) Month 3	(d) Month 4	(e) Month 5
1	Total assets on the last day of the month					
2	Multiply line 1 by 0.90					
3	Total QOZ property on the last day of the month					
4	Subtract line 3 from line 2. If less than zero, enter -0-					
5	Underpayment rate					
6	Multiply line 4 by line 5					
7	Divide line 6 by 12.0. Round up to two decimal places. See instructions if Part I, line 3, is "Yes"					

	(f) Month 6	(g) Month 7	(h) Month 8	(i) Month 9	(j) Month 10	(k) Month 11	(l) Month 12
1							
2							
3							
4							
5							
6							
7							

8 **Penalty.** Add columns (a) through (l) of line 7. Enter the total here and on Part III, line 15 . . . . . $

Part V QOZ Business Property—Directly Owned or Leased by Taxpayer

Enter every QOZ where QOZ business property directly owned or leased by the taxpayer is located	QOZ business property held directly on last day of the first 6-month period of the tax year		QOZ business property held directly on last day of the tax year	
(a) QOZ No.	(b) Owned Property Value	(c) Leased Property Value	(d) Owned Property Value	(e) Leased Property Value
1 If the taxpayer directly owned/leased QOZ business property used in one or more QOZs, see instructions and enter the total QOZ business property value from the separate statement				

Part VI QOZ Stock or Partnership Interests

For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every QOZ in which the tangible property of the QOZ business is located and the EIN of that QOZ business		Value of QOZ stock or partnership interest held on last day of the first 6-month period of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the first 6-month period of the tax year		Value of QOZ stock or partnership interest held on last day of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the tax year	
(a) QOZ No. (indicate non-QOZs by 99999999999)	(b) EIN of QOZ Business	(c) Investment Value	(d) Owned Property Value	(e) Leased Property Value	(f) Investment Value	(g) Owned Property Value	(h) Leased Property Value
1 If additional lines are needed, see instructions and enter total QOZ business value held by the taxpayer from Part VII, line 2, columns (c) and (f)							

2 6-month test QOZ property. Add Part V, columns (b) and (c), and Part VI, column (c). Enter the total here and on Part II, line 7	
3 Year-end test QOZ property. Add Part V, columns (d) and (e), and Part VI, column (f). Enter the total here and on Part II, line 10	

4 Type of accounting method used to value the property listed on this form.

- ☐ Applicable financial statement valuation method.
- ☐ Alternative valuation method.

Part VII QOZ Stock or Partnership Interests *(continued)*

For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every QOZ in which the tangible property of the QOZ business is located and the EIN of that QOZ business		Value of QOZ stock or partnership interest held on last day of the first 6-month period of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the first 6-month period of the tax year		Value of QOZ stock or partnership interest held on last day of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the tax year	
(a) QOZ No. (indicate non-QOZs by 99999999999)	(b) EIN of QOZ Business	(c) Investment Value	(d) Owned Property Value	(e) Leased Property Value	(f) Investment Value	(g) Owned Property Value	(h) Leased Property Value

Form **8752**

Department of the Treasury
Internal Revenue Service

Required Payment or Refund Under Section 7519

Don't attach this form to Form 1065 or Form 1120-S; file it separately.
Go to *www.irs.gov/Form8752* for the latest information.

For the required payment figured using the net income from the base year ending [redacted], 2024
Due by May 15, 2025.

OMB No. 1545-0123

2024

Type or print

Name of partnership or S corporation | Employer identification number

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state or province, country, and ZIP or foreign postal code [redacted]

A Check applicable box to show how entity is classified for federal income tax purposes: **(1)** ☐ Partnership **(2)** ☐ S Corporation

B If this is the entity's first tax year, skip lines 1–10, enter -0- on line 11, and check this box . . . . . ☐

C If this form is being filed to claim a full refund of the net required payment balance because of a terminating event, skip lines 1–9a, enter -0- on line 9b, complete lines 10–12, and check this box . . . . . ☐

D If the entity had a short base year (a base year of less than 12 months), check this box. See the line 1 instructions for the definition of "base year" . . . . . ☐

1	Net income for base year. If the entity had a short base year, increase the net income for the short base year by the applicable payments made during the base year (line 2 below), and multiply the result by the ratio of 12 over the number of months in the short base year. Carry out the ratio to at least 3 decimal places. If zero or less, enter -0-	**1**	
2	Applicable payments made during base year	**2**	
3	Deferral ratio. Divide the number of months in the deferral period by 12 and enter the result as a percentage. Carry out your answer to at least the nearest tenth of a percent	**3**	. %
4	**Line 1 deferred amount.** Multiply line 1 by line 3	**4**	
	Caution: If the entity had a short base year, skip lines 5 and 6 and go to line 7.		
5	**Line 2 deferred amount.** Multiply line 2 by line 3	**5**	
6	Applicable payments made during the deferral period of the base year	**6**	
7	If the entity had a 12-month base year, subtract line 6 from line 5. If zero or less, enter -0-. If the entity had a short base year, enter the applicable payments made during the deferral period of the applicable election year	**7**	
8	Net base year income. If the entity had a 12-month base year, add lines 4 and 7. If the entity had a short base year, subtract line 7 from line 4. If zero or less, enter -0-	**8**	
9a	Multiply line 8 by 38% (0.38)	**9a**	
b	If line 9a is more than $500 or the required payment for any prior tax year was more than $500, enter the amount from line 9a here. Otherwise, enter -0-	**9b**	
10	Net required payment balance. Enter the excess of the required payments made for all prior years over the refunds of any required payments received for all prior years	**10**	
11	**Required payment due.** If line 9b is larger than line 10, subtract line 10 from line 9b. See the line 11 instructions for payment options	**11**	
12	**Refund of net prior year payments.** If line 10 is larger than line 9b, subtract line 9b from line 10	**12**	

Sign Here

Keep a copy of this form for your records.

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

Signature of officer, partner, or limited liability company member | Date | Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name	Firm's EIN
Firm's address	Phone no.

For Paperwork Reduction Act Notice, see the instructions. Cat. No. 64988D Form **8752** (2024)

Form **965-B**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts

▶ Go to *www.irs.gov/Form965B* for instructions and the latest information.

OMB No. 1545-0123

Check this box if this is an amended report . . . . . ▶ ☐

Name of taxpayer or REIT | **Identifying number** | Taxable year of reporting

REITs Electing To Account for Section 965 Amounts Over Time Must Fill Out Part III.

Part I Report of Net 965 Tax Liability and Election To Pay in Installments

	(a) Year of Section 965(a) Inclusion or Liability Assumed (see instructions)	(b) Taxpayer's Net Tax Liability With all 965 Amounts (see instructions)	(c) Taxpayer's Net Tax Liability Without 965 Amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) Installment Election Made Yes	(e) Installment Election Made No	(f) Net 965 Tax Liability To Be Paid in Full in Year 1 (if column (e) is "No," enter amount from column (d))	(g) Net 965 Tax Liability To Be Paid in Installments (if column (e) is "Yes," enter amount from column (d) and see instructions)	(h) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions)	(i) Tax Identification Number of Buyer/ Transferee or Seller/ Transferor
1	2017									
2	2018									
3	2019									
4	2020									
5										
6										
7										
8										

Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (see instructions)

	(a) Year of Section 965(a) Inclusion or Liability Assumed (see instructions)	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5
1	2017					
2	2018					
3	2019					
4	2020					
5						
6						
7						
8						

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year
1					
2					
3					
4					
5					
6					
7					
8					
Totals ▶					

Part III **Electing REIT Report of Section 965 Amounts Accounted for Over Time** (see instructions)

	(a) Tax Year of Section 965(a) Inclusion and Section 965(c) Deduction	(b) Amount Elected To Be Accounted for Over Time	(c) Portion Accounted for in Year 1	(d) Portion Accounted for in Year 2	(e) Portion Accounted for in Year 3	(f) Portion Accounted for in Year 4
1a	2017 Section 965(a) Inclusion					
1b	2017 Section 965(c) Deduction					
2a	2018 Section 965(a) Inclusion					
2b	2018 Section 965(c) Deduction					
3a	2019 Section 965(a) Inclusion					
3b	2019 Section 965(c) Deduction					
4a	2020 Section 965(a) Inclusion					
4b	2020 Section 965(c) Deduction					

	(g) Portion Accounted for in Year 5	(h) Portion Accounted for in Year 6	(i) Portion Accounted for in Year 7	(j) Portion Accounted for in Year 8	(k) Amount Remaining To Be Accounted for	(l) Portion Accounted for in This Reporting Year
1a						
1b						
2a						
2b						
3a						
3b						
4a						
4b						
Totals ▶						

If more lines are needed for any Parts on this form, attach additional sheets.

Form **1042-S**

Department of the Treasury
Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding

2024

Go to *www.irs.gov/Form1042S* for instructions and the latest information.

OMB No. 1545-0096

Copy A for Internal Revenue Service

UNIQUE FORM IDENTIFIER | AMENDED ☐ | AMENDMENT NO.

1 Income code	**2** Gross income	**3** Chapter indicator. Enter "3" or "4"	
		3a Exemption code	**4a** Exemption code
		3b Tax rate	**4b** Tax rate
5 Withholding allowance			
6 Net income			
7a Federal tax withheld			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) ☐			
7c Check if withholding occurred in subsequent year with respect to a partnership interest ☐			
8 Tax withheld by other agents			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )			
10 Total withholding credit (combine boxes 7a, 8, and 9)			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)			
12a Withholding agent's EIN	**12b** Ch. 3 status code	**12c** Ch. 4 status code	
12d Withholding agent's name			
12e Withholding agent's Global Intermediary Identification Number (GIIN)			
12f Country code	**12g** Foreign tax identification number, if any		
12h Address (number and street)			
12i City or town, state or province, country, ZIP or foreign postal code			
13a Recipient's name	**13b** Recipient's country code		
13c Address (number and street)			
13d City or town, state or province, country, ZIP or foreign postal code			

13e Recipient's U.S. TIN, if any		**13f** Ch. 3 status code	
		13g Ch. 4 status code	
13h Recipient's GIIN	**13i** Recipient's foreign tax identification number, if any	**13j** LOB code	
13k Recipient's account number			
13l Recipient's date of birth (YYYYMMDD)			
14a Primary Withholding Agent's Name (if applicable)			
14b Primary Withholding Agent's EIN	**15** Check if pro-rata basis reporting		
15a Intermediary or flow-through entity's EIN, if any	**15b** Ch. 3 status code	**15c** Ch. 4 status code	
15d Intermediary or flow-through entity's name			
15e Intermediary or flow-through entity's GIIN			
15f Country code	**15g** Foreign tax identification number, if any		
15h Address (number and street)			
15i City or town, state or province, country, ZIP or foreign postal code			
16a Payer's name	**16b** Payer's TIN		
16c Payer's GIIN	**16d** Ch. 3 status code	**16e** Ch. 4 status code	
17a State income tax withheld	**17b** Payer's state tax no.	**17c** Name of state	

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2024)

Form **1118**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Foreign Tax Credit—Corporations

Attach to the corporation's tax return.
Go to *www.irs.gov/Form1118* for instructions and the latest information.
For calendar year 20 ____ , or other tax year beginning ____ , 20 ____ , and ending ____ , 20 ____

OMB No. 1545-0123
Attachment Sequence No. **118**

Name of corporation | **Employer identification number**

Use a separate Form 1118 for each applicable category of income (see instructions).

a Separate Category (Enter code—see instructions.)
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)

Schedule A Income or (Loss) Before Adjustments *(Report all amounts in U.S. dollars. See* Specific Instructions*.)*

	1. EIN or Reference ID Number (see instructions)*	2. Foreign Country or U.S. Possession (enter two-letter code—use a separate line for each) (see instructions)	Gross Income or (Loss) From Sources Outside the United States			
			3. Inclusions Under Sections 951(a)(1) and 951A (see instructions)		4. Dividends (see instructions)	5. Interest
			(a) Exclude Gross-Up	(b) Gross-Up (section 78)		
A						
B						
C						
Totals (add lines A through C)						

	6. Gross Rents, Royalties, and License Fees	7. Sales	8. Gross Income From Performance of Services	9. Currency Gain	10. Currency Gain Code (see instructions)	11. Other (attach schedule)	12. Total (add columns 3(a) through 9 and 11)
A							
B							
C							
Totals							

	13. Allocable Deductions						
				Rental, Royalty, and Licensing Expenses			
	(a) Dividends Received Deduction (see instructions)	(b) Deduction Allowed Under Section 250(a)(1)(A)—Foreign Derived Intangible Income	(c) Deduction Allowed Under Section 250(a)(1)(B)—Global Intangible Low-Taxed Income	(d) Depreciation, Depletion, and Amortization	(e) Other Allocable Expenses	(f) Expenses Allocable to Sales Income	(g) Expenses Allocable to Gross Income From Performance of Services
A							
B							
C							
Totals							

	13. Allocable Deductions *(continued)*				14. Apportioned Share of Deductions (enter amount from applicable line of Schedule H, Part I, column (b); Part II, column (f); and Part III, column (g))	15. Net Operating Loss Deduction	16. Total Deductions (add columns 13(k) through 15)	17. Total Income or (Loss) Before Adjustments (subtract column 16 from column 12)
	(h) Currency Loss	(i) Currency Loss Code (see instructions)	(j) Other Allocable Deductions (attach schedule) (see instructions)	(k) Total Allocable Deductions (add columns 13(a) through 13(h) and 13(j))				
A								
B								
C								
Totals								

*For section 863(b) income, NOLs, income from RICs, high-taxed income, section 951A, and reattribution of income by reason of disregarded payments, use a single line (see instructions). Also, for reporting branches that are QBUs, use a separate line for each such branch.

Schedule B **Foreign Tax Credit** *(Report all foreign tax amounts in U.S. dollars.)*

Part I—Foreign Taxes Paid, Accrued, and Deemed Paid *(see instructions)*

	1. Credit Is Claimed for Taxes (check one): ☐ Paid ☐ Accrued		2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)					
			Tax Withheld at Source on:					
	Date Paid	Date Accrued	(a) Dividends	(b) Distributions of Previously Taxed Earnings and Profits	(c) Branch Remittances	(d) Interest	(e) Rents, Royalties, and License Fees	(f) Other
A								
B								
C								
Totals (add lines A through C) . .								

	2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) *(continued)*				3. Tax Deemed Paid (see instructions)
	Other Foreign Taxes Paid or Accrued on:			(j) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(i))	
	(g) Sales	(h) Services Income	(i) Other		
A					
B					
C					
Totals					

Part II—Separate Foreign Tax Credit *(Complete a **separate** Part II for **each** applicable category of income.)*

1a	Total foreign taxes paid or accrued (total from Part I, column 2(j))	1a		
b	Foreign taxes paid or accrued by the corporation during prior tax years that were suspended due to the rules of section 909 and for which the related income is taken into account by the corporation during the current tax year (see instructions)	1b		
2	Total taxes deemed paid (total from Part I, column 3)	2		
3	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G, Part I)	3	( )	
4	Taxes reclassified under high-tax kickout	4		
5	Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv), and from Schedule I, Part III, line 3) plus any carrybacks to the current tax year	5		
6	Total foreign taxes (combine lines 1a through 5)		6	
7	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is **not** required to be completed, enter the result from the "Totals" line of column 17 of the applicable Schedule A		7	
8a	Total taxable income from all sources (enter taxable income from the corporation's tax return)	8a		
b	Adjustments to line 8a (see instructions)	8b		
c	Subtract line 8b from line 8a		8c	
9	Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1		9	
10	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus any American Samoa economic development credit)		10	
11	Multiply line 9 by line 10		11	
12	Increase in limitation (section 960(c))		12	
13	Credit limitation (add lines 11 and 12) (see instructions)		13	
14	**Separate foreign tax credit** (enter the smaller of line 6 or line 13). Enter here and on the appropriate line of Part III		14	

Schedule B **Foreign Tax Credit** *(Report all foreign tax amounts in U.S. dollars.) (continued)*

Part III—Summary of Separate Credits *(Enter amounts from Part II, line 14, for **each** applicable category of income. **Do not** include taxes paid to sanctioned countries.)*

1	Credit for taxes on section 951A category income	1		
2	Credit for taxes on foreign branch category income	2		
3	Credit for taxes on passive category income	3		
4	Credit for taxes on general category income	4		
5	Credit for taxes on section 901(j) category income (combine all such credits on this line)	5		
6	Credit for taxes on income re-sourced by treaty (combine all such credits on this line)	6		
7	Total (add lines 1 through 6)		7	
8	Reduction in credit for international boycott operations (see instructions)		8	
9	**Total foreign tax credit** (subtract line 8 from line 7). Enter here and on the appropriate line of the corporation's tax return		9	

Schedule C **Tax Deemed Paid With Respect to Section 951(a)(1) Inclusions by Domestic Corporation Filing Return (Section 960(a))**

Use this schedule to report the tax deemed paid by the corporation with respect to section 951(a)(1) inclusions of earnings from foreign corporations under section 960(a). For each line in Schedule C, include the column 10 amount in column 3 of the line in Schedule B, Part I, that corresponds with the identifying number specified in column 1 of Schedule A and that also corresponds with the identifying number entered in column 1b of this Schedule C (see instructions).

1a. Name of Foreign Corporation	**1b.** EIN or Reference ID Number of the Foreign Corporation (see instructions)	**1c.** Tested Unit Reference ID (if applicable)

2. Tax Year End (Year/Month) (see instructions)	**3.** Country of Incorporation (enter country code—see instructions)	**4.** Functional Currency of Foreign Corporation (enter code—see instructions)	**5.** Subpart F Income Group		
			(a) Reg. sec. 1.960-1(d)(2)(ii)(B)(2) (enter code)	**(b)** Reg. sec. 1.904-4(c)(3)(i)-(iv) (enter code)	**(c)** Unit

6. Total Net Income in Subpart F Income Group (in functional currency of foreign corporation)	**7.** Total Eligible Current Year Taxes in Subpart F Income Group (in U.S. dollars)	**8.** Section 951(a)(1) Inclusion Attributable to Subpart F Income Group		**9.** Divide Column 8(a) by Column 6	**10.** Tax Deemed Paid (multiply column 7 by column 9)
		(a) Functional Currency	**(b)** U.S. Dollars		
Total (add amounts in column 10)					

Schedule D Tax Deemed Paid With Respect to Section 951A Income by Domestic Corporation Filing the Return (Section 960(d))

Use this schedule to figure the tax deemed paid by the corporation with respect to section 951A inclusions of earnings from foreign corporations under section 960(d).

Part I—Foreign Corporation's Tested Income and Foreign Taxes

1a. Name of Foreign Corporation	1b. EIN or Reference ID Number of the Foreign Corporation (see instructions)	2. Tax Year End (Year/Month) (see instructions)	3. Country of Incorporation (enter country code—see instructions)	4. Functional Currency of Foreign Corporation (enter code)

5. Pro Rata Share of CFC's Tested Income From Applicable Form 8992 Schedule (see instructions)	6. CFC's Tested Income From Applicable Form 8992 Schedule (see instructions)	7. Divide Column 5 by Column 6	8. CFC's Tested Foreign Income Taxes From Schedule Q (Form 5471) (see instructions)	9. Pro Rata Share of Tested Foreign Income Taxes Paid or Accrued by CFC (multiply column 7 by column 8)
	Total (add amounts in column 5)			
			Total (add amounts in column 9)	

Part II—Foreign Income Tax Deemed Paid

1. Global Intangible Low-Taxed Income (section 951A inclusion)	2. Inclusion Percentage. Divide Part II, Column 1, by Part I, Column 5 Total	3. Multiply Part I, Column 9 Total, by Part II, Column 2 Percentage	4. Tax Deemed Paid (Multiply Part II, column 3, by 80% (0.80). Enter the result here and include on the line of Schedule B, Part I, column 3, that corresponds with the line with "951A" in column 2 of Schedule A.)

Schedule E Tax Deemed Paid With Respect to Previously Taxed Earnings and Profits (PTEP) by Domestic Corporation Filing the Return (Section 960(b))

Part I—Tax Deemed Paid by Domestic Corporation

Use this part to report the tax deemed paid by the domestic corporation with respect to distributions of PTEP from first-tier foreign corporations under section 960(b). For each line in Schedule E, Part I, include the column 11 amount in column 3 of the line in Schedule B, Part I, that corresponds with the identifying number specified in column 1 of Schedule A and that also corresponds with the identifying number specified in column 1b of this Schedule E, Part I (see instructions).

1a. Name of Distributing Foreign Corporation	**1b.** EIN or Reference ID Number of the Foreign Corporation (see instructions)	**2.** Tax Year End (Year/Month) (see instructions)	**3.** Country of Incorporation (enter country code—see instructions)	**4.** Functional Currency of the Distributing Foreign Corporation	**5.** PTEP Group (enter code)	**6.** Annual PTEP Account (enter year)

7. Total Amount of PTEP in the PTEP Group Within an Annual PTEP Account	**8.** Total Amount of the PTEP Group Taxes With Respect to PTEP Group Within an Annual PTEP Account	**9.** Distribution From the PTEP Group Within an Annual PTEP Account	**10.** Divide Column 9 by Column 7	**11.** Foreign Income Taxes Properly Attributable to PTEP and Not Previously Deemed Paid (multiply column 8 by column 10)
Total (add amounts in column 11)				

Schedule E **Tax Deemed Paid With Respect to Previously Taxed Earnings and Profits (PTEP) by Domestic Corporation Filing the Return (Section 960(b))** *(continued)*

Part II—Tax Deemed Paid by First- and Lower-Tier Foreign Corporations

Use this part to report the tax deemed paid by a foreign corporation with respect to distributions of PTEP from lower-tier foreign corporations under section 960(b) that relate to distributions reported in Part I (see instructions).

1a. Name of Distributing Foreign Corporation	**1b.** EIN or Reference ID Number of the Foreign Corporation (see instructions)	**2.** Tax Year End (Year/Month) (see instructions)	**3.** Country of Incorporation (enter country code—see instructions)

4a. Name of Recipient Foreign Corporation	**4b.** EIN or Reference ID Number of the Foreign Corporation (see instructions)	**5.** Tax Year End (Year/Month) (see instructions)	**6.** Country of Incorporation (enter country code—see instructions)

7. Functional Currency of the Distributing Foreign Corporation	**8.** PTEP Group (enter code)	**9.** Annual PTEP Account (enter year)	**10.** Total Amount of PTEP in the PTEP Group Within an Annual PTEP Account	**11.** Total Amount of the PTEP Group Taxes With Respect to PTEP Group Within an Annual PTEP Account	**12.** PTEP Distributed	**13.** Divide Column 12 by Column 10	**14.** Foreign Income Taxes Properly Attributable to PTEP and Not Previously Deemed Paid (multiply column 11 by column 13)

Schedule F Reserved

Schedule G Reductions of Taxes Paid, Accrued, or Deemed Paid

Part I—Reduction Amounts

A	Reduction of taxes under section 901(e)—Attach separate schedule	A	
B	Reduction of foreign oil and gas taxes—Enter amount from Schedule I, Part II, line 4	B	
C	Reduction of taxes due to international boycott provisions—Enter appropriate portion from Schedule C (Form 5713) (see instructions). **Important:** *Enter only "specifically attributable taxes" here*	C	
D	Reduction of taxes for section 6038(c) penalty—Attach separate schedule	D	
E	Taxes suspended under section 909	E	
F	Reduction for disallowed taxes under section 965(g)	F	
G	Reduction for disallowed taxes under section 245A	G	
H	Other reductions in taxes (attach schedule—see instructions)	H	
Total (add lines A through H). Enter here and on Schedule B, Part II, line 3			

Part II—Other Information

I	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(m)	☐
J	Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(j), (k), or (l)	☐

SCHEDULE I (Form 1118)
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Reduction of Foreign Oil and Gas Taxes

▶ **Attach to Form 1118.**

▶ **Go to *www.irs.gov/Form1118* for the latest information.**

For calendar year 20 , or other tax year beginning , 20 , and ending , 20

OMB No. 1545-0123

Name of corporation

Employer identification number

Use a separate Schedule I (Form 1118) for each applicable category of income (see instructions).

a Separate Category (Enter code—see instructions.) . . . . . ▶

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶

c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) . . . . . ▶

Report all amounts in U.S. dollars.

Part I Combined Foreign Oil and Gas Income and Taxes

	1(a). EIN or Reference ID number (see instructions)*	1(b). Foreign country or U.S. possession (enter two-letter code—use a separate line for each) (see instructions)	Gross Foreign Oil and Gas Income From Sources Outside the United States and Its Possessions (see instructions)				
			2. Gross foreign oil and gas extraction income	3. Gross foreign oil related income	4. Inclusions under sections 951(a)(1) and 951A	5. Other	6. Total (add columns 2 through 5)
A							
B							
C							
D							
E							
F							
Totals (add lines A through F) . . . . . ▶							

* For section 863(b) income, use a single line (see instructions).

	Deductions			10. Taxable income (column 6 minus column 9)	Foreign Oil and Gas Taxes (attach schedule)		
	7. Allocable deductions	8. Apportioned deductions	9. Total (add columns 7 and 8)		11. Paid or accrued	12. Deemed paid	13. Total (add columns 11 and 12)
A							
B							
C							
D							
E							
F							
Totals							

Part II Reduction Under Section 907(a)

1	Combined foreign oil and gas income. (See the instructions for Part II, line 1, below.)	
2	Multiply line 1 by the highest rate of tax under section 11(b). (See the instructions for Part II, line 2, below.)	
3	Total taxes (from Part I, column 13, "Totals" line)	
4	Reduction (subtract line 2 from line 3; if zero or less, enter -0-). Enter here and on Schedule G, line B, of the corresponding Form 1118	

Part III Foreign Oil and Gas Taxes Available for Use in the Current Tax Year

1	Excess section 907(a) limitation. Subtract Schedule I, Part II, line 3, from line 2. If zero or less, enter -0- and do not complete the remainder of Part III	
2	Enter the sum of any carryover of foreign oil and gas tax to the current year. Attach a schedule showing the computation in detail	
3	Enter the smaller of lines 1 and 2 here and include on Schedule B, Part II, line 5	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Who Must File

If the corporation claims a credit for any income taxes paid, accrued, or deemed paid during the tax year on combined foreign oil and gas income, the amount of such taxes eligible for credit may be reduced. See section 907(a) and Regulations section 1.907(a)-1 for details.

Method of Reporting

Report all amounts in U.S. dollars. If it is necessary to convert from foreign currency, attach a statement explaining how the rate was determined.

Specific Instructions

Codes at top of page 1. On line a, enter the same separate category code as that shown on the Form 1118 to which this Schedule I is attached. If applicable, on line b or c, enter the same country code as that shown on the Form 1118 to which this Schedule I is attached.

Part I

See section 907(c) and underlying regulations for rules on the income to include in Part I.

Note: Do not include any dividend or interest income that is passive income. See the Instructions for Form 1118 for the definition of passive income.

Column 1(a). For information pertaining to the entry of EINs and reference ID numbers, see *Identifying Numbers* in the separate instructions for Form 1118. For section 863(b) income, leave column 1(a) blank.

Column 1(b). Enter the two-letter codes (from the list at *www.irs.gov/CountryCodes*) of all foreign countries and U.S. possessions within which income is sourced and/or to which taxes were paid, accrued, or deemed paid. For section 863(b) income, enter "863(b)" instead of a two-letter code.

Column 2. Enter gross income from sources outside the United States and its possessions from the following.

- The extraction (by the corporation or any other person) of minerals from oil or gas wells located outside the United States and its possessions.
- The sale or exchange of assets used in the trade or business of extracting minerals from oil or gas wells located outside the United States and its possessions.

See section 907(c)(1).

Column 3. Enter gross income from sources outside the United States and its possessions from the following.

- The processing of minerals extracted (by the corporation or any other person) from oil or gas wells into their primary products.
- The transportation of such minerals or primary products.
- The distribution or sale of such minerals or primary products.
- The disposition of assets used in the trade or business described in the three previous bulleted items.
- The performance of any other related service.

See section 907(c)(2).

Column 4. Enter amounts taxable under section 951(a) or 951A (including section 78 gross-up) that are attributable to the controlled foreign corporation's combined foreign oil and gas income.

Column 5. Include the corporation's distributive share of partnership combined foreign oil and gas income. Include in column 5 interest income paid by a foreign corporation to the extent the category of income of such interest is determined under section 904(d)(3). Do not include interest income paid by a foreign subsidiary out of foreign oil and gas extraction income of the payor, even if it is not passive income.

See section 907(c)(3).

Columns 7 and 8. Enter the deductions allocated and apportioned to foreign oil and gas income in the separate category. See the regulations under section 861.

Column 10. For each country, subtract column 9 from column 6 and enter the result in column 10. When totaling the column 10 amounts, note that a taxable loss from a foreign country offsets taxable income from other countries.

Columns 11 and 12. Attach a schedule to show how the foreign taxes paid, accrued, or deemed paid with respect to combined foreign oil and gas income were figured.

Part II

Line 1. Enter the total from Part I, column 10, minus any recapture described in section 907(c)(4).

Line 2. At the time this schedule went to print, the highest rate of tax specified under section 11(b) was 21%.

Part III

Line 2. Enter the sum of any carryover of foreign oil and gas tax to the current year. Attach a schedule showing the computation in detail. Corporations are encouraged to attach a schedule that is similar to Schedule K (Form 1118), which is used to report a running balance of the corporation's section 904(c) carryovers. If this approach is taken, the amount to be entered on line 2 is the amount that corresponds to Schedule K (Form 1118), line 3, column (xiv). Please note that special rules apply to the carryback and carryover of foreign taxes paid or accrued on combined foreign oil and gas income and related taxes. For example, in applying foreign tax carryovers from prior tax years, in the case of any tax year that is an unused credit year (as defined in section 907(f)) under each of sections 907(f) and 904(c), the provisions of section 907(f) are to be applied before section 904(c). See section 907(f) and Regulations section 1.907(f)-1 for additional information.

Schedule J (Form 1118)
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign and Domestic Loss Account Balances

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

▶ **Attach to Form 1118.**

OMB No. 1545-0123

Name of corporation

Employer identification number

Part I **Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Limitation Fractions** (see instructions)

		(i) Section 951A income	(ii) Foreign branch income	(iii) Passive category income	(iv) General category income	(v) Other income* (identify ▶ _____)	(vi) U.S. income
1	Income or (loss) before adjustments						
2	Allocation of separate limitation losses:						
a	Section 951A income		( )	( )	( )	( )	
b	Foreign branch income	( )		( )	( )	( )	
c	Passive category income	( )	( )		( )	( )	
d	General category income	( )	( )	( )		( )	
e	Other income* (identify ▶ _____)	( )	( )	( )	( )		
3	**Subtotal**—Combine lines 1 through 2e.						
4	Allocation of overall foreign losses						( )
5	Allocation of domestic losses	( )	( )	( )	( )	( )	
6	**Subtotal**—Combine lines 3 through 5.						
7	Recapture of overall foreign losses	( )	( )	( )	( )	( )	
8	**Subtotal**—Combine lines 6 and 7.						
9	Recharacterization of separate limitation income:						
a	Section 951A income	( )					
b	Foreign branch income		( )				
c	Passive category income			( )			
d	General category income				( )		
e	Other income* (identify ▶ _____)					( )	
10	Recapture of overall domestic losses						( )
11	**Numerator of Limitation Fraction**—Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.						

* **Important:** See ***Computer-Generated Schedule J*** in instructions.

Part II Year-End Balances of Future Separate Limitation Income That Must Be Recharacterized (section 904(f)(5)(C))

	(i) Section 951A income	(ii) Foreign branch income	(iii) Passive category income	(iv) General category income	(v) Other income* (identify ▶)	(vi) U.S. income
a Section 951A income						
b Foreign branch income						
c Passive category income						
d General category income						
e Other income* (identify ▶)						

Part III Overall Foreign Loss Account Balances (section 904(f)(1)) *Complete for **each** separate limitation income category.*

1 Beginning balance						
2 Current year additions						
3 Current year reductions (other than recapture)	( )	( )	( )	( )	( )	
4 Current year recapture (from Part I, line 7)	( )	( )	( )	( )	( )	
5 **Ending balance**—Combine lines 1 through 4.						

Part IV Overall Domestic Loss Account Balances (section 904(g)(1))

1 Beginning balance						
2 Current year additions						
3 Current year reductions (other than recapture)	( )	( )	( )	( )	( )	
4 **Subtotal**—Combine lines 1 through 3.						
5 Current year recapture (from Part I, line 10)						
6 **Ending balance**—Subtract line 5 from line 4.						

* **Important:** See ***Computer-Generated Schedule J*** in instructions.

SCHEDULE K (Form 1118)

(Rev. December 2018)

Department of the Treasury
Internal Revenue Service

Foreign Tax Carryover Reconciliation Schedule

For calendar year 20 _____ , or other tax year beginning _____ , 20 _____ , and ending _____ , 20 _____ .

▶ **See separate instructions.**
▶ **Attach to Form 1118.**
▶ **Go to *www.irs.gov/Form1118* for instructions and the latest information.**

OMB No. 1545-0123

Name of corporation

Employer identification number

Use a separate Schedule K (Form 1118) for each category of income (see instructions).

a Separate Category (enter code—see instructions) . . . . . ▶
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶
c If code RBT is entered on line a, enter the country code for the treaty country (see instructions) . . . . . ▶

	Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1	Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule K (see instructions))							
2	Adjustments to line 1 (enter description —see instructions):							
a	Carryback adjustment (see instructions)							
b	Adjustments for section 905(c) redeterminations (see instructions)							
c								
d								
e								
f								
g								
3	Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)							
4	Foreign tax carryover used in current tax year (enter as a negative number)							
5	Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6	Foreign tax carryover generated in current tax year							
7	Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8	Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-						

	Foreign Tax Carryover Reconciliation *(continued)*	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
1	Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule K (see instructions))							
2	Adjustments to line 1 (enter description—see instructions):							
a	Carryback adjustment (see instructions)							
b	Adjustments for section 905(c) redeterminations (see instructions)							
c								
d								
e								
f								
g								
3	Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1118, Schedule B, Part II, line 5.							
4	Foreign tax carryover used in current tax year (enter as a negative number)							
5	Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6	Foreign tax carryover generated in current tax year							
7	Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8	Foreign tax carryover to the following tax year. Combine lines 3 through 7.							

Form **5713**

(Rev. December 2010)

Department of the Treasury
Internal Revenue Service

International Boycott Report

For tax year beginning _____, 20____,
and ending _____, 20____.

▶ **Controlled groups, see instructions.**

OMB No. 1545-0216

Attachment Sequence No. 123

Paper filers must file in duplicate (see **When and Where to File** in the instructions)

Name

Identifying number

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

Address of service center where your tax return is filed

Type of filer (check one):

☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Estate ☐ Other

1 **Individuals—**Enter adjusted gross income from your tax return (see instructions)

2 **Partnerships and corporations:**

a Partnerships—Enter each partner's name and identifying number.

b Corporations—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.
If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.

Name	Identifying number

If more space is needed, attach additional sheets and check this box . . . . . ▶ ☐

	Code	Description
c Enter principal business activity code and description (see instructions)		
d IC-DISCs—Enter principal product or service code and description (see instructions)		

3 **Partnerships—**Each partnership filing Form 5713 must give the following information:

a Partnership's total assets (see instructions) . . . . . .

b Partnership's ordinary income (see instructions) . . . . . .

4 **Corporations—**Each corporation filing Form 5713 must give the following information:

a Type of form filed (Form 1120, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.) . . .

b Common tax year election (see instructions)

(1) Name of corporation ▶ _____

(2) Employer identification number . . . . . .

(3) Common tax year beginning _____, 20____, and ending _____, 20____.

c Corporations filing this form enter:

(1) Total assets (see instructions) . . . . . .

(2) Taxable income before net operating loss and special deductions (see instructions) . .

5 **Estates or trusts—**Enter total income (Form 1041, page 1) . . . . . .

6 Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):

a Foreign tax credit . . . . . .

b Deferral of earnings of controlled foreign corporations . . . . . .

c Deferral of IC-DISC income . . . . . .

d FSC exempt foreign trade income . . . . . .

e Foreign trade income qualifying for the extraterritorial income exclusion . . . . .

Please Sign Here

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

▶ **Signature** **Date** ▶ **Title**

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12030E Form **5713** (Rev. 12-2010)

		Yes	No
7a	Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?		
b	If the answer to question 7a is "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?		
c	Do you own any stock of an IC-DISC?		
d	Do you claim any foreign tax credit?		
e	Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?		
	If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?		
f	Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?		
	If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?		
g	Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?		
h	Are you a partner in a partnership that has reportable operations under section 999(a)?		
i	Are you a foreign sales corporation (FSC) (as defined in section 922(a), as in effect before its repeal)?		
j	Are you excluding extraterritorial income (defined in section 114(e), as in effect before its repeal) from gross income?		

Part I Operations in or Related to a Boycotting Country (see instructions)

		Yes	No
8	**Boycott of Israel—** Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See **Boycotting Countries** in the instructions.)		

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ▶ ☐

	Name of country (1)	Identifying number of person having operations (2)	Principal business activity: Code (3)	Principal business activity: Description (4)	IC-DISCs only—Enter product code (5)
a					
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
n					
o					

	Yes	No
9 **Nonlisted countries boycotting Israel—** Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel? If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box . . . . . ▶ ☐		

	Name of country (1)	Identifying number of person having operations (2)	Principal business activity Code (3)	Principal business activity Description (4)	IC-DISCs only—Enter product code (5)
a					
b					
c					
d					
e					
f					
g					
h					

	Yes	No
10 **Boycotts other than the boycott of Israel—**Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel? If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box . . . . . ▶ ☐		

	Name of country (1)	Identifying number of person having operations (2)	Principal business activity Code (3)	Principal business activity Description (4)	IC-DISCs only—Enter product code (5)
a					
b					
c					
d					
e					
f					
g					
h					

	Yes	No
11 Were you requested to participate in or cooperate with an international boycott? . . . . . If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See instructions.)		
12 Did you participate in or cooperate with an international boycott? . . . . . If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See instructions.)		

Note: *If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).*

Part II **Requests for and Acts of Participation in or Cooperation With an International Boycott**

		Requests		Agreements	
		Yes	No	Yes	No
13a	Did you receive requests to enter into, or did you enter into, any agreement (see instructions):				
(1)	As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—				
(a)	Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country?				
(b)	Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country?				
(c)	Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?				
(d)	Refrain from employing individuals of a particular nationality, race, or religion?				
(2)	As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott?				

b **Requests and agreements**—if the answer to any part of 13a is "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box . . . . . ▶ ☐

	Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only—Enter product code (5)	Type of cooperation or participation			
						Number of requests		Number of agreements	
			Code (3)	Description (4)		Total (6)	Code (7)	Total (8)	Code (9)
a									
b									
c									
d									
e									
f									
g									
h									
i									
j									
k									
l									
m									
n									
o									
p									

WITHHOLDING AGENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.		1 Date of transfer (mm/dd/yyyy) / /	OMB No. 1545-0902	**Statement of Withholding on Certain Dispositions by Foreign Persons**
		2 Gain recognized by foreign corporation $	Form **8288-A** (Rev. January 2023)	
WITHHOLDING AGENT'S U.S. TIN	U.S. TIN of FOREIGN PERSON subject to withholding (see instructions)	3 Amount realized $	4 Federal income tax withheld $	**Copy A** **For Internal Revenue Service Center**
FOREIGN PERSON'S name subject to withholding		5 Withholding under section: **a** 1445 ☐ **b** 1446(f)(1) ☐	6 FOREIGN PERSON subject to withholding: **a** Individual ☐ **b** Corporation ☐ **c** Partnership ☐ **d** Other ☐ (specify)_____	
Foreign address (number, street, and apt. or suite no.)				
City or town, state or province, country (not U.S.), and ZIP or foreign postal code		7 Country code of FOREIGN PERSON subject to withholding		
Mailing address of FOREIGN PERSON subject to withholding (if different)		8 Description of property transferred		For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.

Form **8288-A** (Rev. 1-2023) Cat. No. 62261L **Attach Copies A and B to Form 8288** Department of the Treasury - Internal Revenue Service

Form **8805**
(Rev. November 2019)
Department of the Treasury
Internal Revenue Service

Foreign Partner's Information Statement of Section 1446 Withholding Tax

► **Go to *www.irs.gov/Form8805* for instructions and the latest information.**

OMB No. 1545-0123

Copy A
For Internal Revenue Service
Attach to Form 8804.

For partnership's calendar year , or tax year beginning , 20 , and ending , 20

1a Foreign partner's name	**b** U.S. identifying number	**5a** Name of partnership	**b** U.S. Employer Identification Number (EIN)
c Address (if a foreign address, see instructions)		**c** Address (if a foreign address, see instructions)	
2 Account number assigned by partnership (if any)		**6** Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	
3 Type of partner (specify—see instructions) ►			
4 Country code of partner (enter two-letter code—see instructions)		**7** Withholding agent's U.S. EIN	

8a	Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . . ►		
b	Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a ►		
9	Partnership's ECTI allocable to partner for the tax year (see instructions)	**9**	
10	Total tax credit allowed to partner under section 1446 (see instructions). **Individual and corporate partners:** Claim this amount as a credit against your U.S. income tax on Form 1040-NR, Form 1120-F, etc.	**10**	

Schedule T—Beneficiary Information (see instructions)

11a Name of beneficiary	**c** Address (if a foreign address, see instructions)
b U.S. identifying number of beneficiary	

12	Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions)	**12**	
13	Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . .	**13**	

For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813. Cat. No. 10078E Form **8805** (Rev. 11-2019)

Form **8832**

(Rev. December 2013)

Department of the Treasury
Internal Revenue Service

Entity Classification Election

► **Information about Form 8832 and its instructions is at *www.irs.gov/form8832*.**

OMB No. 1545-1516

Type or Print	Name of eligible entity making election	**Employer identification number**
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code.	

► Check if: Address change Late classification relief sought under Revenue Procedure 2009-41
Relief for a late change of entity classification election sought under Revenue Procedure 2010-32

Part I Election Information

1 **Type of election** (see instructions):

a Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
b Change in current classification. Go to line 2a.

2a Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?

Yes. Go to line 2b.
No. Skip line 2b and go to line 3.

2b Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?

Yes. Go to line 3.
No. Stop here. You generally are not currently eligible to make the election (see instructions).

3 Does the eligible entity have more than one owner?

Yes. You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.
No. You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.

4 If the eligible entity has only one owner, provide the following information:

a Name of owner ►
b Identifying number of owner ►

5 If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

a Name of parent corporation ►
b Employer identification number ►

Part I Election Information (Continued)

6 Type of entity (see instructions):

- **a** ☐ A domestic eligible entity electing to be classified as an association taxable as a corporation.
- **b** ☐ A domestic eligible entity electing to be classified as a partnership.
- **c** ☐ A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
- **d** ☐ A foreign eligible entity electing to be classified as an association taxable as a corporation.
- **e** ☐ A foreign eligible entity electing to be classified as a partnership.
- **f** ☐ A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

7 If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization ▶

8 Election is to be effective beginning (month, day, year) (see instructions) . . . . . ▶

9 Name and title of contact person whom the IRS may call for more information	**10** Contact person's telephone number

Consent Statement and Signature(s) (see instructions)

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this election and consent statement, and to the best of my (our) knowledge and belief, this election and consent statement are true, correct, and complete. If I am an officer, manager, or member signing for the entity, I further declare under penalties of perjury that I am authorized to make the election on its behalf.

Signature(s)	Date	Title

Form **8975**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

Country-by-Country Report

For reporting period beginning _____ **, 20** ____ **, and ending** _____ **, 20** ____

▶ **Go to *www.irs.gov/Form8975* for instructions and the latest information.**

OMB No. 1545-2272

If this is an amended report, check here

Enter the number of Schedules A (Form 8975) attached to this Form 8975 ▶

Part I Identification of Filer

1a Name of the reporting entity	**1b** Reporting role code	**1c** EIN
2 Number, street, and room or suite no. (if P.O. box, see instructions)		
3a City or town	**3b** State or province	**3c** Country, and ZIP or foreign postal code
4 Name of the U.S. Multinational Enterprise (MNE) group (if different from reporting entity)		

Part II Additional Information

Enter any additional information related to the U.S. MNE group

SCHEDULE A (Form 8975)

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

Tax Jurisdiction and Constituent Entity Information

For reporting period beginning _____ , 20 ____ , **and ending** _____ , 20 ____

► **A separate Schedule A (Form 8975) is to be completed for each tax jurisdiction of the multinational enterprise group.**

► **Go to *www.irs.gov/Form8975* for instructions and the latest information.**

OMB No. 1545-2272

Name of the reporting entity

EIN

Part I Tax Jurisdiction Information. All financial amounts must be stated in U.S. dollars. See instructions.

Tax jurisdiction

1. Revenues			2. Profit (loss) before income tax	3. Income tax paid (on cash basis)	4. Income tax accrued—current year	5. Stated capital	6. Accumulated earnings	7. Number of employees	8. Tangible assets other than cash and cash equivalents
(a) Unrelated party	(b) Related party	(c) Total							

Part II Constituent Entity Information

1. Constituent entities resident in the tax jurisdiction	2. Entity role	3. TIN	4. Tax jurisdiction of organization or incorporation if different from tax jurisdiction of residence	5. Main business activities			
				(a) Activity code			(b) If you entered the code for "Other," describe the business activity.

Form **8991**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Tax on Base Erosion Payments of Taxpayers With Substantial Gross Receipts

For tax year beginning _____, 20____, **and ending** _____, 20____

Go to *www.irs.gov/Form8991* for instructions and the latest information.
See instructions.

OMB No. 1545-0123

Name

Employer identification number (EIN)

Part I Applicable Taxpayer Determination

Check box if this form is being filed by a taxpayer with which another taxpayer has been aggregated under Regulations section 1.59A-2(c)

If the above box is checked, attach a statement listing the names and EINs of all separate taxpayers taken into account in the determination of "1 person" under Regulations section 1.59A-2(c

		(a) First Preceding Tax Year	(b) Second Preceding Tax Year	(c) Third Preceding Tax Year
1a	Gross receipts of the taxpayer (see instructions)			
b	Gross receipts from partnerships			
c	Gross receipts of all other persons treated as 1 person pursuant to Regulations section 1.59A-2(c)			
d	Gross receipts. Combine lines 1a through 1c			
e	Gross receipts of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 1d			1e
f	3-year average annual gross receipts (see instructions)			1f
g	Is line 1f $500 million or more? ☐ Yes. Continue to line 2. ☐ No. STOP here and attach this form to your tax return.			
2a	Base erosion tax benefit (from Schedule A, line 15, column (a-2))			2a
b	Amount of deductions allowed under chapter 1 of the Internal Revenue Code			2b
c	Base erosion tax benefits resulting from reductions in insurance premiums reported on Schedule A, line 8, column (a-2)	2c		
d	Base erosion tax benefits resulting from reductions in gross receipts reported on Schedule A, line 10, column (a-2)	2d		
e	Add lines 2c and 2d			2e
f	Total deductions for amounts paid or accrued for services to which the exception under Regulations section 1.59A-3(b)(3)(i) applies (from Schedule A, line 5b)	2f		
g	Qualified derivative payments excepted by Regulations section 1.59A-6(b)	2g		
h	Total deductions allowed under sections 172, 245A, and 250 for the tax year	2h		
i	Does the taxpayer elect to waive deductions in accordance with Regulations section 1.59A-3(c)(6)(i)? ☐ Yes. Complete Schedule B. Enter the amount from line 15 of Schedule B. ☐ No. Enter -0-.	2i		
j	Deductions for exchange losses from section 988 transactions described in Regulations section 1.59A-2(e)(3)(ii)(D)	2j		
k	Deductions for TLAC securities and foreign TLAC securities described in Regulations section 1.59A-2(e)(3)(ii)(E)	2k		
l	Reinsurance losses incurred and claims payments described in Regulations section 1.59A-2(e)(3)(ii)(F)	2l		
m	Combine lines 2f through 2l			2m
n	**Total deductions.** Subtract line 2m from the sum of line 2b and line 2e			2n
o	**Base erosion percentage.** Divide line 2a by line 2n			2o %
p	Is the taxpayer's base erosion percentage on line 2o 3% or higher (2% or higher for a bank or securities dealer)? ☐ Yes. Continue to Part II. ☐ No. STOP after completing Part I, Part V, and Schedule A (and, if necessary, Schedule B), and attach this form to your tax return.			

Part II Modified Taxable Income (MTI)

3a	Taxable income after net operating loss (see instructions)	3a	
b	Base erosion tax benefits for the tax year from Schedule A, line 15, column (b-2)	3b	
c	Base erosion percentage of the net operating loss deduction allowed under section 172 for the tax year (see instructions)	3c	
d	**MTI** (see instructions)	3d	

Part III Regular Tax Liability Adjusted for Purposes of Computing Base Erosion Minimum Tax Amount

4a	Regular tax liability	4a	
b	Allowed credits, as adjusted (from Schedule C, line 7)	4b	
c	**Regular tax liability adjusted** for purposes of computing base erosion minimum tax amount. Subtract line 4b from line 4a	4c	

Part IV Computation of Base Erosion Minimum Tax Amount

5a	MTI (from line 3d)	5a	
b	BEAT Tax rate applicable for current tax year	5b	%
c	Base erosion minimum tax. Multiply line 5a by line 5b	5c	
d	Regular tax liability adjusted for purposes of computing base erosion minimum tax amount (from line 4c)	5d	
e	**Base erosion minimum tax amount.** Subtract line 5d from line 5c. If zero or less, enter -0-	5e	

Part V Additional Questions (see instructions)

6 Does the taxpayer elect to use financial statements per Regulations section 1.59A-3(b)(4)(i)(D) for purposes of calculating interest expense allocable to a foreign corporation's effectively connected income? ☐ Yes ☐ No

7 In the current year, did the taxpayer capitalize to inventory, or include in cost of goods sold (COGS), costs for any payment to a related foreign party that the taxpayer treated as a deduction in any prior tax year? ☐ Yes ☐ No

8 If "Yes" for line 7, enter the following:

	(i) Amount Capitalized or Included in COGS	(ii) Description of Item	(iii) Line Item Reported on in Prior Year	(iv) Tax Year Form 3115 Was Filed
a				
b				
c				

Schedule A **Base Erosion Payments and Base Erosion Tax Benefits** (see instructions)

Type of Base Erosion Payments	(a-1) Aggregate Group's Base Erosion Payments	(a-2) Aggregate Group's Base Erosion Tax Benefits	(b-1) Taxpayer's Base Erosion Payments	(b-2) Taxpayer's Base Erosion Tax Benefits	(Check all applicable boxes in columns (c), (d), and (e) below) (c) Any 25% Owner of the Taxpayer	(d) Person Related Under Section 267(b) or 707(b)(1) to the Taxpayer or Any 25% Owner of the Taxpayer	(e) Any Person Related Within the Meaning of Section 482 to the Taxpayer
1 Reserved for future use							
2 Cost sharing transaction payments as defined in Regulations section 1.482-7(b)(1)(i)							
3 Purchase or creations of property rights for intangibles (patents, trademarks, etc.)							
4 Rents, royalties, and license fees							
5a Compensation/consideration paid for services **NOT** excepted by Regulations section 1.59A-3(b)(3)(i)							
b Compensation/consideration paid for services excepted by Regulations section 1.59A-3(b)(3)(i) $							
6 Interest expense							
7 Payments for the purchase of tangible personal property							
8 Premiums and/or other considerations paid or accrued for insurance and reinsurance as covered by Regulations section 1.59A-3(b)(1)(iii)							

Schedule A **Base Erosion Payments and Base Erosion Tax Benefits** (see instructions) *(continued from page 3)*

Type of Base Erosion Payments	(a-1) Aggregate Group's Base Erosion Payments	(a-2) Aggregate Group's Base Erosion Tax Benefits	(b-1) Taxpayer's Base Erosion Payments	(b-2) Taxpayer's Base Erosion Tax Benefits	(Check all applicable boxes in columns (c), (d), and (e) below) (c) Any 25% Owner of the Taxpayer	(d) Person Related Under Section 267(b) or 707(b)(1) to the Taxpayer or Any 25% Owner of the Taxpayer	(e) Any Person Related Within the Meaning of Section 482 to the Taxpayer
9a Nonqualified derivative payments							
b Qualified derivative payments excepted by Regulations section 1.59A-6(b) $							
10 Payments reducing gross receipts made to surrogate foreign corporation							
11 Other payments—specify							
12 Combine lines 2 through 11							
13 Base erosion tax benefits related to payments reported on lines 2 through 11, on which tax is imposed by section 871, 881, or 884(f), with respect to which tax has been withheld under section 1441 or 1442 at 30% statutory withholding tax rate or subject to tax under Regulations section 1.884-4(a)(2)(ii) at a 30% statutory rate (see instructions)							
14 Portion of base erosion tax benefits reported on lines 2 through 11, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at reduced withholding rate pursuant to income tax treaty or subject to a reduced rate of tax under Regulations section 1.884-4(a)(2)(ii). Multiply the amount of the base erosion tax benefit by a fraction equal to the rate of tax imposed under the treaty over the 30% (0.30) statutory rate. See instructions.							
15 **Total** base erosion tax benefits. Subtract the sum of line 13 and line 14 from line 12. Enter the amount from column (a-2) on Part I, line 2a. Enter the amount from column (b-2) on Part II, line 3b							

Schedule B Waiver of Deductions (see instructions)

	(a) Description of item or property to which the deduction relates	(b) Date on which, or period in which, the waived deduction was paid or accrued	(c) Provision of Code and regulations, as applicable, that allows the deduction for which this election relates	(d) Line number on the controlled group member tax return where the deduction is reported	(e) Name of foreign related party that is or will be the recipient of the payment that generates the deduction	(f) Taxpayer identification number of foreign related party	(g) Country of organization of the foreign related party	(h) Amount of deduction claimed for the tax year with respect to the item or property	(i) Amount of deduction being waived for the tax year with respect to the item or property
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14	Totals from attachment, if necessary								
15	Total deductions waived per Regulations section 1.59A-3(c)(6)(i). Add the amounts in column (i). Enter the result here and on Part I, line 2i								

Schedule C Credits Reducing Regular Tax Liability in Computing Base Erosion Minimum Tax Amount (BEMTA)

Part I Credits Allowed Against Regular Tax (see instructions)

1	Total credits allowed in current year (see instructions)		1	
2	Credits for increasing research activities from Form 3800 (see instructions)	2		
3	Total allowed credit for increasing research activities for current year. Enter the amount of research credit reported on Form 3800, Part II, line 38. See instructions		3	
4	Enter smaller of Schedule C, Part II, line 11; or Part III, line 16		4	
5	Limitation of applicable section 38 credits. Multiply line 4 by 80% (0.80)		5	
6	Adjustments to allowed credits. Add lines 3 and 5		6	
7	**Credits allowed against regular tax in computing BEMTA.** Subtract line 6 from line 1. Enter here and on Form 8991, line 4b		7	

Part II Applicable Section 38 Credits

(Only complete Parts II and III if you have allowed applicable section 38 credits.)

8	Low-income housing credit from Form 3800 (see instructions)	8		
9	Renewable electricity production credit from Form 3800 (see instructions)	9		
10	Investment credit but only to extent of energy credit property under section 48 from Form 3800 (see instructions)	10		
11	Total allowed applicable section 38 credits for current year. Enter the amount of applicable credits reported on Form 3800, Part II, line 38. See instructions.		11	

Part III BEMTA Determined Without Adjustment for Applicable Section 38 Credits

12	Base erosion minimum tax (Form 8991, line 5c)	12	
13	Regular tax liability (Form 8991, line 4a)	13	
14	Subtract Schedule C, Part I, line 3, from line 1	14	
15	Regular tax adjusted for credits that offset BEMTA. Subtract line 14 from line 13	15	
16	Base erosion minimum tax determined without adjustment for applicable section 38 credits. Subtract line 15 from line 12; if zero or less, enter -0-	16	