

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 PETER Last name PROFESSOR Your social security number 111 11 1111

If joint return, spouse's first name and middle initial PAULA Last name PROFESSOR Spouse's social security number 222 22 2222

Home address (number and street). If you have a P.O. box, see instructions. 123 HOLISTIPLAN AVENUE Apt. no. Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. HOLISTIPLAN CITY State TX ZIP code 79409 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.

Foreign country name Foreign province/state/county Foreign postal code You Spouse

Filing Status 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

Table with 5 columns: (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. Rows include BART PROFESSOR (SON) and LISA PROFESSOR (DAUGHTER).

Income section table with columns 1a-1z and 1a-1z. 1a Total amount from Form(s) W-2, box 1 (see instructions) 1a 124,000. 1z Add lines 1a through 1h 1z 124,000.

Table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b. 2a Tax-exempt interest 2a 2b Taxable interest 2b 6,000. 3a Qualified dividends 3a 15,000. 3b Ordinary dividends 3b 20,000. 4a IRA distributions 4a 25,000. 4b Taxable amount 4b 9,750.

Table with columns 7-15. 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here 7 22,000. 8 Additional income from Schedule 1, line 10 8 52,900. 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9 234,650. 10 Adjustments to income from Schedule 1, line 26 10 3,738. 11 Subtract line 10 from line 9. This is your adjusted gross income 11 230,912. 12 Standard deduction or itemized deductions (from Schedule A) 12 42,000. 13 Qualified business income deduction from Form 8995 or Form 8995-A 13 9,832. 14 Add lines 12 and 13 14 51,832. 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15 179,080.

Table with columns for line numbers (16-24), descriptions (Tax, Credits), and amounts. Total tax is 30,864.

Table for Payments (lines 25-33). Includes federal income tax withheld, 2024 estimated tax payments, and total payments of 30,000.

Table for Refund (lines 34-36). Includes overpaid amount and amount applied to 2025 estimated tax.

Table for Amount You Owe (lines 37-38). Total amount owed is 864.

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and PIN.

Sign Here section with declaration and signature/occupation fields for taxpayer and spouse.

Paid Preparer Use Only section with fields for preparer name, signature, date, PTIN, and firm information.

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR PETER PROFESSOR & PAULA PROFESSOR Your social security number 111-11-1111

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

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

<b>Part I Additional Income</b>			
<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes		<b>1</b>
<b>2a</b>	Alimony received		<b>2a</b>
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C		<b>3</b> 52,900.
<b>4</b>	Other gains or (losses). Attach Form 4797		<b>4</b>
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		<b>5</b>
<b>6</b>	Farm income or (loss). Attach Schedule F		<b>6</b>
<b>7</b>	Unemployment compensation		<b>7</b>
<b>8</b>	Other income:		
<b>a</b>	Net operating loss	<b>8a</b> ( )	
<b>b</b>	Gambling	<b>8b</b>	
<b>c</b>	Cancellation of debt	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555	<b>8d</b> ( )	
<b>e</b>	Income from Form 8853	<b>8e</b>	
<b>f</b>	Income from Form 8889	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends	<b>8g</b>	
<b>h</b>	Jury duty pay	<b>8h</b>	
<b>i</b>	Prizes and awards	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income	<b>8j</b>	
<b>k</b>	Stock options	<b>8k</b>	
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions)	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions)	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions)	<b>8o</b>	
<b>p</b>	Section 461(l) excess business loss adjustment	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABL account (see instructions)	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2	<b>8r</b>	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	<b>8s</b> ( )	
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated	<b>8u</b>	
<b>v</b>	Digital assets received as ordinary income not reported elsewhere. See instructions	<b>8v</b>	
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z		<b>9</b>
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		<b>10</b> 52,900.

**Part II Adjustments to Income**

<b>11</b>	Educator expenses		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE		<b>15</b>	3,738.
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings		<b>18</b>	
<b>19a</b>	Alimony paid		<b>19a</b>	
<b>b</b>	Recipient's SSN			
<b>c</b>	Date of original divorce or separation agreement (see instructions):			
<b>20</b>	IRA deduction		<b>20</b>	
<b>21</b>	Student loan interest deduction		<b>21</b>	
<b>22</b>	Reserved for future use		<b>22</b>	
<b>23</b>	Archer MSA deduction		<b>23</b>	
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay (see instructions)	<b>24a</b>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	<b>24b</b>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	<b>24h</b>		
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	<b>24i</b>		
<b>j</b>	Housing deduction from Form 2555	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount:	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		<b>26</b>	3,738.

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

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

OMB No. 1545-0074

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

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: **PETER PROFESSOR & PAULA PROFESSOR**  
Your social security number: **111-11-1111**

<b>Part I Tax</b>			
<b>1</b> Additions to tax:			
<b>a</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>1a</b>	
<b>b</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) . . . . .	<b>1b</b>	
<b>c</b>	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) . . . . .	<b>1c</b>	
<b>d</b>	Recapture of net EPE from Form 4255, line 2a, column (l) . . . . .	<b>1d</b>	
<b>e</b>	Excessive payments (EP) from Form 4255. Check applicable box and enter amount. <b>(i)</b> <input type="checkbox"/> Line 1a, column (n) <b>(ii)</b> <input type="checkbox"/> Line 1c, column (n) <b>(iii)</b> <input type="checkbox"/> Line 1d, column (n) <b>(iv)</b> <input type="checkbox"/> Line 2a, column (n) . . . . .	<b>1e</b>	
<b>f</b>	20% EP from Form 4255. Check applicable box and enter amount. See instructions. <b>(i)</b> <input type="checkbox"/> Line 1a, column (o) <b>(ii)</b> <input type="checkbox"/> Line 1c, column (o) <b>(iii)</b> <input type="checkbox"/> Line 1d, column (o) <b>(iv)</b> <input type="checkbox"/> Line 2a, column (o) . . . . .	<b>1f</b>	
<b>y</b>	Other additions to tax (see instructions): _____	<b>1y</b>	
<b>z</b>	Add lines 1a through 1y . . . . .		<b>1z</b>
<b>2</b>	Alternative minimum tax. Attach Form 6251 . . . . .		<b>2</b>
<b>3</b>	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .		<b>3</b>

<b>Part II Other Taxes</b>			
<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	7,475.
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount:	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount: _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .		<b>18</b>
<b>19</b>	Recapture of net EPE from Form 4255, line 1d, column (l) . . . . .		<b>19</b>
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .		<b>21</b> 7,475.

**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](http://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: **PETER PROFESSOR & PAULA PROFESSOR**  
Your social security number: **111-11-1111**

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required	<b>1</b>	
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	<b>2</b>	600.
<b>3</b>	Education credits from Form 8863, line 19	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880	<b>4</b>	
<b>5a</b>	Residential clean energy credit from Form 5695, line 15	<b>5a</b>	
<b>b</b>	Energy efficient home improvement credit from Form 5695, line 32	<b>5b</b>	600.
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R	<b>6d</b>	
<b>e</b>	Reserved for future use	<b>6e</b>	
<b>f</b>	Clean vehicle credit. Attach Form 8936	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions	<b>6l</b>	
<b>m</b>	Credit for previously owned clean vehicles. Attach Form 8936	<b>6m</b>	
<b>z</b>	Other nonrefundable credits. List type and amount: _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z	<b>7</b>	
<b>8</b>	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	<b>8</b>	1,200.

**Part II Other Payments and Refundable Credits**

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

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

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

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **07**

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

PETER PROFESSOR & PAULA PROFESSOR

Your social security number

111-11-1111

**Medical and Dental Expenses**

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

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

**Taxes You Paid**

<b>5</b>	State and local taxes.		
<b>a</b>	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	<b>5a</b>	
<b>b</b>	State and local real estate taxes (see instructions)	<b>5b</b>	7,500.
<b>c</b>	State and local personal property taxes	<b>5c</b>	7,000.
<b>d</b>	Add lines 5a through 5c	<b>5d</b>	14,500.
<b>e</b>	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	<b>5e</b>	10,000.
<b>6</b>	Other taxes. List type and amount: _____	<b>6</b>	
<b>7</b>	Add lines 5e and 6	<b>7</b>	10,000.

**Interest You Paid**

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

<b>8</b>	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		
<b>a</b>	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	<b>8a</b>	22,000.
<b>b</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 _____	<b>8b</b>	
<b>c</b>	Points not reported to you on Form 1098. See instructions for special rules	<b>8c</b>	
<b>d</b>	Reserved for future use	<b>8d</b>	
<b>e</b>	Add lines 8a through 8c	<b>8e</b>	22,000.
<b>9</b>	Investment interest. Attach Form 4952 if required. See instructions	<b>9</b>	
<b>10</b>	Add lines 8e and 9	<b>10</b>	22,000.

**Gifts to Charity**

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

<b>11</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	<b>11</b>	10,000.
<b>12</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	<b>12</b>	
<b>13</b>	Carryover from prior year	<b>13</b>	
<b>14</b>	Add lines 11 through 13	<b>14</b>	10,000.

**Casualty and Theft Losses**

<b>15</b>	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	<b>15</b>	
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**Other Itemized Deductions**

<b>16</b>	Other—from list in instructions. List type and amount: _____	<b>16</b>	
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**Total Itemized Deductions**

<b>17</b>	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	<b>17</b>	42,000.
<b>18</b>	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		



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

PETER PROFESSOR & PAULA PROFESSOR

Your social security number

111-11-1111

Part I Interest

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

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

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

BANK OF AMERICA
ALLY BANK
SCHWAB

Table with 2 columns: Line number, Amount. Rows 1-4 showing interest amounts: 1,500, 2,000, 2,500, 6,000.

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

Part II Ordinary Dividends

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

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

5 List name of payer:

VANGUARD
SCHWAB

Table with 2 columns: Line number, Amount. Rows 5-6 showing dividend amounts: 10,000, 10,000, 20,000.

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.

- 7a At any time during 2024, did you have a financial interest in or signature authority over a financial account...
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?

Table with 2 columns: Yes, No. Rows 7a, 7b, 8 with 'X' marks in the No column.

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074

2024

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service

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.

Name of proprietor: PAULA PROFESSOR. Social security number (SSN): 222-22-2222. Business name: PAULA'S PALATE. Accounting method: Cash. Did you materially participate? Yes.

Part I Income table with 7 rows. Line 1: 65,000. Line 5: 65,000. Line 7: 65,000.

Part II Expenses table with 32 rows. Line 8: 1,500. Line 17: 1,750. Line 28: 11,500. Line 29: 53,500. Line 30: 600. Line 31: 52,900.

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2024**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **12**

Name(s) shown on return

PETER PROFESSOR & PAULA PROFESSOR

Your social security number

111-11-1111

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .	5,000.	2,500.		2,500.
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> 2,500.

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .	27,000.	7,500.		19,500.
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b> 19,500.

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

Cat. No. 11338H

Schedule D (Form 1040) 2024

**Part III Summary**

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

**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

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

Department of the Treasury  
Internal Revenue Service

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

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

PAULA PROFESSOR

222-22-2222

**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** 52,900.

**3** Combine lines 1a, 1b, and 2 **3** 52,900.

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 48,853.

**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** 48,853.

**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** 48,853.

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

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$168,600 or more, skip lines 8b through 10, and go to line 11 **8a**

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

**c** Wages subject to social security tax from Form 8919, line 10 **8c**

**d** Add lines 8a, 8b, and 8c **8d**

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 168,600.

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 6,058.

**11** Multiply line 6 by 2.9% (0.029) **11** 1,417.

**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** 7,475.

**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** 3,738.

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2024

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

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

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

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

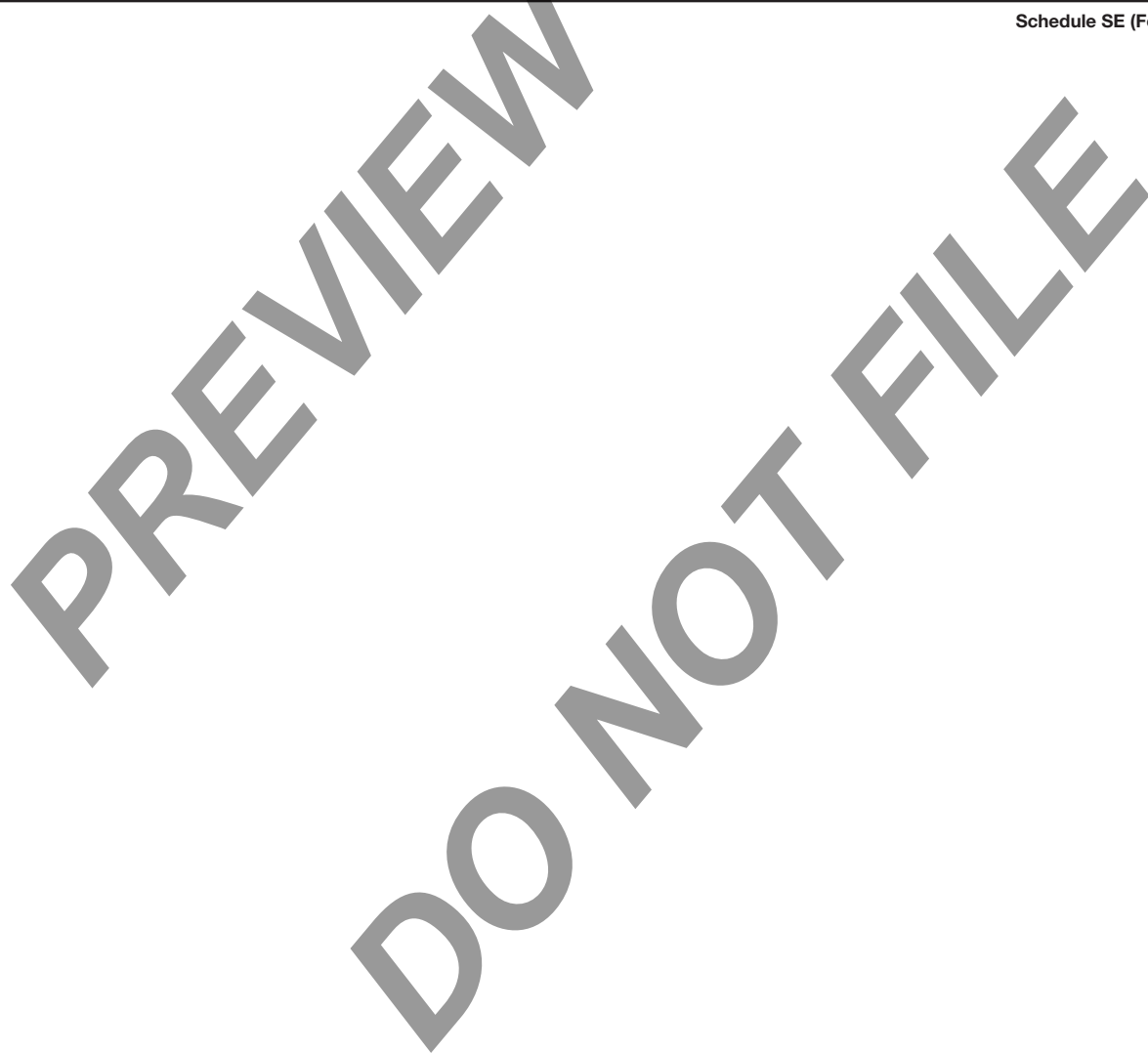
<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>
<b>17</b> Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above . . . . .	<b>17</b>

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

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

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

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



Child and Dependent Care Expenses

Department of the Treasury Internal Revenue Service

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

2024

Attachment Sequence No. 21

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

Name(s) shown on return

Your social security number

PETER PROFESSOR & PAULA PROFESSOR

111-11-1111

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 . . . . . [ ]

Table with 5 columns: (a) Care provider's name, (b) Address, (c) Identifying number, (d) Was the care provider your household employee in 2024?, (e) Amount paid. Row 1: YMCA, 55 YMCA STREET LUBBOCK, TX 79401, 88-8888888, [ ] Yes [X] No, 6,500.

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

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

Table with 4 columns: (a) Qualifying person's name, (b) Qualifying person's social security number, (c) Check here if the qualifying person was over age 12 and was disabled, (d) Qualified expenses. Row 1: BART PROFESSOR, 123-45-6789, [ ], 6,500.

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 3,000.

4 Enter your earned income. See instructions . . . . . 4 124,000.

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 49,162.

6 Enter the smallest of line 3, 4, or 5 . . . . . 6 3,000.

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 . . . . . 7 230,912.

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

Table for line 8 with columns: If line 7 is: Over, But not over, Decimal amount is. Rows for ranges from \$0-15,000 to \$35,000-37,000.

9a Multiply line 6 by the decimal amount on line 8 . . . . . 9a 600.

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 600.

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions | 10 27,089.

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 . . . . . 11 600.

**SCHEDULE 8812  
(Form 1040)**

**Credits for Qualifying Children  
and Other Dependents**

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **47**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

Your social security number

PETER PROFESSOR & PAULA PROFESSOR

111-11-1111

**Part I Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .	<b>1</b>	230,912.
<b>2a</b>	Enter income from Puerto Rico that you excluded . . . . .	<b>2a</b>	
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	<b>2b</b>	
<b>c</b>	Enter the amount from line 15 of your Form 4563 . . . . .	<b>2c</b>	
<b>d</b>	Add lines 2a through 2c . . . . .	<b>2d</b>	
<b>3</b>	Add lines 1 and 2d . . . . .	<b>3</b>	230,912.
<b>4</b>	Number of qualifying children under age 17 with the required social security number . . . . .	<b>4</b>	1
<b>5</b>	Multiply line 4 by \$2,000 . . . . .	<b>5</b>	2,000.
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number . . . . .	<b>6</b>	1
<b>Caution:</b> 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.			
<b>7</b>	Multiply line 6 by \$500 . . . . .	<b>7</b>	500.
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>	2,500.
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000 } . . . . .	<b>9</b>	400,000.
<b>10</b>	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. } . . . . .	<b>10</b>	0.
<b>11</b>	Multiply line 10 by 5% (0.05) . . . . .	<b>11</b>	
<b>12</b>	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> <b>No. STOP.</b> 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. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.	<b>12</b>	2,500.
<b>13</b>	Enter the amount from <b>Credit Limit Worksheet A</b> . . . . .	<b>13</b>	25,889.
<b>14</b>	Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b> . . . . . <b>Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.</b>	<b>14</b>	2,500.

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.

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

Cat. No. 59761M

Schedule 8812 (Form 1040) 2024



**Part II-A Additional Child Tax Credit for All Filers**

**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

<b>15</b>	Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .		<input type="checkbox"/>
<b>16a</b>	Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .	<b>16a</b>	
<b>b</b>	Number of qualifying children under age 17 with the required social security number: _____ x \$1,700. Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .	<b>16b</b>	
<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.			
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .	<b>17</b>	
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b>	
<b>b</b>	Nontaxable combat pay (see instructions) . . . . .	<b>18b</b>	
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>	
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 16b, is the amount \$5,100 or more? <input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> 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.	<b>20</b>	

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

<b>21</b>	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. . . . .	<b>21</b>	
<b>22</b>	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 . . . . .	<b>22</b>	
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>	
<b>24</b>	<b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11.	<b>24</b>	
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b>	
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b>	

**Part II-C Additional Child Tax Credit**

<b>27</b>	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . .	<b>27</b>	
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**Nondeductible IRAs**

Department of the Treasury  
Internal Revenue Service

Attach to 2024 Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8606](http://www.irs.gov/Form8606) for instructions and the latest information.

**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

PETER PROFESSOR

111-11-1111

**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	6,000.				
2	Enter your total basis in traditional IRAs. See instructions . . . . .	2	15,250.				
3	Add lines 1 and 2 . . . . .	3	21,250.				
<table border="0"> <tr> <td style="border: 1px solid black; padding: 5px;"> <b>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?</b> </td> <td style="padding: 5px;"> <input type="checkbox"/> <b>No</b> — Enter the amount from line 3 on line 14. Do not complete the rest of Part I.         </td> </tr> <tr> <td></td> <td style="padding: 5px;"> <input type="checkbox"/> <b>Yes</b> — Go to line 4.         </td> </tr> </table>				<b>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?</b>	<input type="checkbox"/> <b>No</b> — Enter the amount from line 3 on line 14. Do not complete the rest of Part I.		<input type="checkbox"/> <b>Yes</b> — Go to line 4.
<b>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?</b>	<input type="checkbox"/> <b>No</b> — Enter the amount from line 3 on line 14. Do not complete the rest of Part I.						
	<input type="checkbox"/> <b>Yes</b> — Go to line 4.						
4	Enter those contributions included on line 1 that were made from January 1, 2025, through April 15, 2025 . . . . .	4	6,000.				
5	Subtract line 4 from line 3 . . . . .	5	15,250.				
6	Enter the value of <b>all</b> 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. <b>Do not</b> include rollovers (but do include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, <b>do not</b> 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	25,000.				
9	Add lines 6, 7, and 8 . . . . .	9	25,000.				
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	0.61000				
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	15,250.				
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	15,250.				
14	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2024 and earlier years</b> . . . . .	14	6,000.				
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	<b>Taxable amount.</b> 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 <b>Note:</b> 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.	15c					

**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.

<b>16</b>	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 . . . . .	<b>16</b>	25,000.
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions) . . . . .	<b>17</b>	15,250.
<b>18</b>	<b>Taxable amount.</b> 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 . . . . .	<b>18</b>	9,750.

**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).

<b>19</b>	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) . . . . .	<b>19</b>	
<b>20</b>	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions . . . . .	<b>20</b>	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	0.
<b>22</b>	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, <b>stop here</b> . . . . .	<b>22</b>	
<b>23</b>	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) . . . . .	<b>23</b>	
<b>24</b>	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 . . . . .	<b>24</b>	
<b>25a</b>	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c . . . . .	<b>25a</b>	
<b>b</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) . . . . .	<b>25b</b>	
<b>c</b>	<b>Taxable amount.</b> 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 . . . . .	<b>25c</b>	

**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 <input type="checkbox"/> if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

## Qualified Business Income Deduction Simplified Computation

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Attachment  
Sequence No. **55**

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Name(s) shown on return

**PETER PROFESSOR & PAULA PROFESSOR**

Your taxpayer identification number

**111-11-1111**

**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.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	PAULA'S PALATE	222-22-2222	49,162.
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	49,162.
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	49,162.
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	9,832.
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	9,832.
11	Taxable income before qualified business income deduction (see instructions)	11	188,912.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	34,500.
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	154,412.
14	Income limitation. Multiply line 13 by 20% (0.20)	14	30,882.
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	9,832.
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	( )

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

Cat. No. 37806C

Form **8995** (2024)

# Residential Energy Credits

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form5695](http://www.irs.gov/Form5695) for instructions and the latest information.

**2024**  
Attachment  
Sequence No. **75**

Name(s) shown on return

PETER PROFESSOR & PAULA PROFESSOR

Your social security number

111-11-1111

## 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			1	
2			2	
3			3	
4			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 <input type="checkbox"/> Yes <input type="checkbox"/> 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 <b>main home</b> located in the United States? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11.			7a <input type="checkbox"/> Yes <input type="checkbox"/> No
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 <input type="checkbox"/> 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	<b>Residential clean energy credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5a			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**

<p><b>17a</b> Are the qualified energy efficiency improvements installed in or on your main home located in the United States? (See instructions.) . . . . .</p>	<b>17a</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<p><b>b</b> Are you the original user of the qualified energy efficiency improvements? . . . . .</p>	<b>17b</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<p><b>c</b> Are the components reasonably expected to remain in use for at least 5 years? . . . . . If you checked the “No” box for line 17a, 17b, or 17c, you cannot claim the energy efficient home improvement credit. Do not complete Part II, Section A.</p>	<b>17c</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<p><b>d</b> Enter the complete address of the main home where you made the qualifying improvements. <b>Caution:</b> You can only have one main home at a time. (See instructions.) <u>123 FANTASTIC AVENUE</u>                      <u>LUBBOCK</u>                      <u>TX</u>                      <u>79409</u> Number and street                      Unit no.                      City or town                      State                      ZIP code</p>		
<p><b>e</b> Were any of these improvements related to the construction of this main home? . . . . . If you checked the “Yes” box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.</p>	<b>17e</b>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<p><b>18</b> Insulation or air sealing material or system.</p>		
<p><b>a</b> Enter the cost of insulation material or system (include air sealing material or system) specifically and primarily designed to reduce heat loss or gain of your home that meets the criteria established by the IECC. (See instructions.) . . . . .</p>	<b>18a</b>	
<p><b>b</b> Multiply line 18a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$1,200 . . . . .</p>	<b>18b</b>	
<p><b>19</b> Exterior doors that meet the applicable Energy Star requirements.</p>		
<p><b>a</b> Enter the cost of the most expensive door you bought . . . . .</p>	<b>19a</b>	
<p><b>b</b> Multiply line 19a by 30% (0.30). Do <b>not</b> enter more than \$250 . . . . .</p>	<b>19b</b>	
<p><b>c</b> Enter the cost of all other qualifying exterior doors . . . . .</p>	<b>19c</b>	
<p><b>d</b> Multiply line 19c by 30% (0.30) . . . . .</p>	<b>19d</b>	
<p><b>e</b> Add lines 19b and 19d. Do <b>not</b> enter more than \$500 . . . . .</p>	<b>19e</b>	
<p><b>20</b> Windows and skylights that meet the Energy Star certification requirements.</p>		
<p><b>a</b> Enter the cost of exterior windows and skylights that meet the Energy Star certification requirements. (See instructions.) . . . . .</p>	<b>20a</b>	6,000.
<p><b>b</b> Multiply line 20a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .</p>	<b>20b</b>	600.

**Section B—Residential Energy Property Expenditures**

<p><b>21a</b> Did you incur costs for qualified energy property installed on or in connection with a home located in the United States? . . . . .</p>	<b>21a</b>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>																									
<p><b>b</b> Was the qualified energy property originally placed into service by you? . . . . . If you checked the “No” box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26.</p>	<b>21b</b>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>																									
<p><b>c</b> Enter the complete address of each home where you installed qualified energy property.</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width:30%;">Number and street</th> <th style="width:10%;">Unit no.</th> <th style="width:20%;">City or town</th> <th style="width:10%;">State</th> <th style="width:30%;">ZIP code</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	Number and street	Unit no.	City or town	State	ZIP code																						
Number and street	Unit no.	City or town	State	ZIP code																							
<p><b>22</b> Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)</p>																											
<p><b>a</b> Enter the cost of central air conditioners . . . . .</p>	<b>22a</b>																										
<p><b>b</b> Multiply line 22a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .</p>	<b>22b</b>																										
<p><b>23a</b> Enter the cost of natural gas, propane, or oil water heaters . . . . .</p>	<b>23a</b>																										
<p><b>b</b> Multiply line 23a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .</p>	<b>23b</b>																										
<p><b>24a</b> Enter the cost of natural gas, propane, or oil furnace or hot water boilers . . . . .</p>	<b>24a</b>																										
<p><b>b</b> Multiply line 24a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .</p>	<b>24b</b>																										

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

<b>25a</b>	Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders . . . . .	<b>25a</b>		
<b>b</b>	Multiply line 25a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>25b</b>		
<b>26</b>	Home energy audits.			
<b>a</b>	Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.) If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27.	<b>26a</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>b</b>	Enter the cost of the home energy audits . . . . .	<b>26b</b>		
<b>c</b>	Multiply line 26b by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$150 . . . . .	<b>26c</b>		
<b>27</b>	Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c . . . . .	<b>27</b>	600.	
<b>28</b>	Enter the smaller of line 27 or \$1,200 . . . . .	<b>28</b>		600.
<b>29</b>	Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.			
<b>a</b>	Enter the cost of electric or natural gas heat pumps . . . . .	<b>29a</b>		
<b>b</b>	Enter the cost of electric or natural gas heat pump water heaters . . . . .	<b>29b</b>		
<b>c</b>	Enter the cost of biomass stoves and biomass boilers . . . . .	<b>29c</b>		
<b>d</b>	Add lines 29a, 29b, and 29c . . . . .	<b>29d</b>		
<b>e</b>	Multiply line 29d by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$2,000 . . . . .	<b>29e</b>		
<b>30</b>	Add lines 28 and 29e . . . . .	<b>30</b>		600.
<b>31</b>	Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.) . . . . .	<b>31</b>		26,489.
<b>32</b>	<b>Energy efficient home improvement credit.</b> Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b . . . . .	<b>32</b>		600.
<b>a</b>	If the special rule for joint occupants applies, check here <input type="checkbox"/> and attach a statement. (See instructions.)			

