

TAX YEAR: 2024

PROCESS DATE: 12/11/2024

CLIENT : 257-00-4321 WHITNEY M REFUND

BIRTH DATE : 03/01/1979 Age:45

ADDRESS : 4175 SPRING ST
: EVANS GA 30809

PREPARER : 125

Main : (706) 868-0985
Cell : (706) 868-2985
Work :
STATUS : HEAD OF HOUSEHOLD
FED TYPE: Regular Tax
ST TYPE : Regular Tax
E-MAIL : WHITNEYREFUND@YAHOO.COM

PREPARER FEE :
ELECTRONIC :
TOTAL FEES :

EFFECTIVE RATE: 0.00%

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
JEREMY D REFUND	05/03/2013	11	364-00-5654	SON	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040
SCHEDULE 3 (ADDITIONAL CREDITS AND PAYMENTS)
FORM W-2
SCHEDULE EIC (EARNED INCOME CREDIT)
FORM 2441 (CHILD CARE CREDIT)
FORM 8812 (CREDITS FOR QUALIFYING CHILDREN AND OTHER DEPENDENTS)
FORM 8867 (DUE DILIGENCE CHECKLIST)

* QUICK SUMMARY *

SUMMARY	FEDERAL
FILING STATUS	4
TOTAL INCOME	26263
TOTAL ADJUSTMENTS	0
ADJUSTED GROSS INCOME	26263
DEDUCTIONS	21900
EXEMPTIONS	0
TAXABLE INCOME	4363
TAX	438
CREDITS	438
PAYMENTS	5609
REFUND	5609
AMOUNT DUE	0
EARNED INCOME CREDIT	3645

CLIENT : WHITNEY REFUND

257-00-4321

PREPARER : 125 DATE : 12/11/2024

* W-2 INCOME FORMS SUMMARY *

		T/S	EIN	EMPLOYER	WAGES	FEDERAL TX/WH	FICA TX/WH	MEDICARE TX/WH	STATE TX/WH	ST
1.	T		58-6412038	GEORGIA DEPT OF REV	26263	264	1628	381	564	GA
TOTALS.....					26263	264	1628	381	564	

		a Employee's social security number 257-00-4321		OMB No. 1545-0008									
b Employer identification number (EIN) 58-6412038			1 Wages, tips, other compensation 26263		2 Federal income tax withheld 264								
c Employer's name, address, and ZIP code GEORGIA DEPT OF REVENUE 610 RONALD REAGAN DR EVANS GA 30809			3 Social security wages 26263		4 Social security tax withheld 1628								
			5 Medicare wages and tips 26263		6 Medicare tax withheld 381								
			7 Social security tips		8 Allocated tips								
d Control number			9		10 Dependent care benefits								
e Employee's first name and initial WHITNEY M 4175 SPRING ST EVANS GA 30809			Last name REFUND		Suff.								
			11 Nonqualified plans		12a C o d e								
			13 Statutory employee ☐		Retirement plan ☐		Third-party sick pay ☐						
			14 Other		12b C o d e								
f Employee's address and ZIP code					12c C o d e								
					12d C o d e								
15 State GA		Employer's state ID number 28594178		16 State wages, tips, etc. 26263		17 State income tax 564		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

		a Employee's social security number 257-00-4321		OMB No. 1545-0008									
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 WHITNEY M 4175 SPRING ST EVANS GA 30809			Last name REFUND		Suff.								
			11 Nonqualified plans		12a C o d e								
			13 Statutory employee ☐		Retirement plan ☐		Third-party sick pay ☐						
			14 Other		12b C o d e								
f Employee's address and ZIP code					12c C o d e								
					12d C o d e								
15 State GA		Employer's state ID number 28594178		16 State wages, tips, etc. 26263		17 State income tax 564		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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 WHITNEY M		Last name REFUND		Your social security number 257-00-4321	
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. 4175 SPRING ST				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. EVANS			State GA		ZIP code 30809
Foreign country name		Foreign province/state/county		Foreign postal code	

☐ You ☐ Spouse

Filing Status

☐ Single ☒ Head of household (HOH)

☐ Married filing jointly (even if only one had income)

☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box.

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):

(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
JEREMY D	REFUND	364-00-5654	SON	☒	☐	☐
				☐	☐	☐
				☐	☐	☐
				☐	☐	☐

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) 1a 26263

1b Household employee wages not reported on Form(s) W-2 1b

1c Tip income not reported on line 1a (see instructions) 1c

1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1d

1e Taxable dependent care benefits from Form 2441, line 26 1e

1f Employer-provided adoption benefits from Form 8839, line 29 1f

1g Wages from Form 8919, line 6 1g

1h Other earned income (see instructions) 1h

1i Nontaxable combat pay election (see instructions) 1i

1z Add lines 1a through 1h 1z 26263

2a Tax-exempt interest 2a

2b Taxable interest 2b

3a Qualified dividends 3a

3b Ordinary dividends 3b

4a IRA distributions 4a

4b Taxable amount 4b

5a Pensions and annuities 5a

5b Taxable amount 5b

6a Social security benefits 6a

6b 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 ☐

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 26263

10 Adjustments to income from Schedule 1, line 26 10

11 Subtract line 10 from line 9. This is your adjusted gross income 11 26263

12 Standard deduction or itemized deductions (from Schedule A) 12 21900

13 Qualified business income deduction from Form 8995 or Form 8995-A 13

14 Add lines 12 and 13 14 21900

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15 4363

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

Attach Sch. B if required.

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.

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

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

WHITNEY REFUND

Your social security number

257-00-4321

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	438
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	438

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	

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

Schedule 3 (Form 1040) 2024

QNA

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

WHITNEY REFUND

Your social security number

257-00-4321

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)
SUNSHINE HOUSE	330 N BELAIR RD EVANS GA 30809	58-9632100	☐ Yes ☒ No	3800
			☐ 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**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		(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)
First	Last			
JEREMY	REFUND	364-00-5654	☐	3800
			☐	
			☐	

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 3000

4 Enter your **earned income**. See instructions

4 26263

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 26263

6 Enter the **smallest** of line 3, 4, or 5

6 3000

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

7 26263

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

If line 7 is:

But not over

Decimal amount is

If line 7 is:

But not over

Decimal amount is

If line 7 is:

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

8 29

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

9a 870

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 870

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions

10 438

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

11 438

Earned Income Credit
Qualifying Child Information

OMB No. 1545-0074

2024
Attachment
Sequence No. 43

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.

Name(s) shown on return: WHITNEY REFUND
Your social security number: 257-00-4321

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	First name Last name JEREMY REFUND	First name Last name	First name Last name
2 Child's SSN	364-00-5654		
3 Child's year of birth	Year 2 0 1 3 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.)	SON		
6 Number of months child lived with you in the United States during 2024	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 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

WHITNEY REFUND

257-00-4321

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	26263
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		26263
4	Number of qualifying children under age 17 with the required social security number	4	1	
5	Multiply line 4 by \$2,000	5		2000
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		2000
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9		200000
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? ☐ 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.	12		2000
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.

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

Schedule 8812 (Form 1040) 2024

QNA

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 2000
b	Number of qualifying children under age 17 with the required social security number: <u>1</u> 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 1700
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 1700
18a	Earned income (see instructions)	18a 26263
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 23763
20	Multiply the amount on line 19 by 15% (0.15) and enter the result 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.	20 3564

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 Next, enter the smaller of line 17 or line 26 on line 27.	26

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 1700
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QNA

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 **24**

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

WHITNEY REFUND

Preparer's name

PRACTICE PREPARER

Taxpayer identification number

257-00-4321

Preparer tax identification number

P00000000

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)?	☐	☐	☒

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2024)

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:

- 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);
- 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;
- Submit Form 8867 in the manner required; **and**
- 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*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 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).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 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?	☒	☐

Line 10**Credit Limit Worksheet**

Complete this worksheet to figure the amount to enter on line 10.

- | | | |
|--|----------|-----|
| 1. Enter the amount from Form 1040, 1040-SR, or
1040-NR, line 18 | 1. _____ | 438 |
| 2. Enter the amount from Schedule 3 (Form 1040), line 1
(foreign tax credit) and line 6l (Form 8978, line 14) | 2. _____ | |
| 3. Subtract line 2 from line 1. Also enter this amount on
Form 2441, line 10. But if zero or less, stop; you can't
take the credit | 3. _____ | 438 |

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or 1040-NR.

1

438

2. Add the following amounts (if applicable) from:

Schedule 3, line 1	+	_____
Schedule 3, line 2	+	_____438
Schedule 3, line 3	+	_____
Schedule 3, line 4	+	_____
Schedule 3, line 6d	+	_____
Schedule 3, line 6e	+	_____
Schedule 3, line 6f	+	_____
Schedule 3, line 6l	+	_____
Form 5695, line 30	+	_____

Enter the total.

2

438

3. Subtract line 2 from line 1.

3

Complete the Credit Limit Worksheet B **only** if you meet all of the following.

1. You are claiming one or more of the following credits.
 - a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential clean energy credit, Form 5695, Part I.
 - d. District of Columbia first-time homebuyer credit, Form 8859.
2. You are not filing Form 2555.
3. Line 4 of Schedule 8812 is more than zero.

4. If you are **not** completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet B.

4

5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13.

5

Dependent Information:

Name.....: JEREMY D REFUND
SSN.....: 364-00-5654 Relationship.....: SON
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes....:

Due Diligence Notes:

Paid Preparer's Earned Income Credit Checklist

DO NOT MAIL

Taxpayer name(s) shown on return
WHITNEY REFUND

Taxpayer's social security number
257-00-4321

For the definitions of **Qualifying Child** and **Earned Income**, see **Pub. 596**.

Part I All Taxpayers

1 Enter preparer's name and PTIN ► PRACTICE PREPARER P00000000

2 Is the taxpayer's filing status married filing separately?

☐ Yes ☒ No

► If you checked **"Yes"** on line 2, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work and is valid for EIC purposes? See the instructions before answering

☒ Yes ☐ No

► If you checked **"No"** on line 3, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

4 Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)?

☐ Yes ☒ No

► If you checked **"Yes"** on line 4, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

5a Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2024 ?

☐ Yes ☒ No

► If you checked **"Yes"** on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

b Is the taxpayer's filing status married filing jointly?

☐ Yes ☐ No

► If you checked **"Yes"** on line 5a and **"No"** on line 5b, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

6 Is the taxpayer's **investment income** more than \$3,600? See the instructions before answering.

☐ Yes ☒ No

► If you checked **"Yes"** on line 6, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

7 Could the taxpayer be a **qualifying child** of another person for 2024 ? If the taxpayer's filing status is married filing jointly, check **"No."** Otherwise, see instructions before answering

☐ Yes ☒ No

► If you checked **"Yes"** on line 7, **stop**; the taxpayer **cannot** take the EIC. Otherwise, go to Part II or Part III, whichever applies.

Part II Taxpayers With a Child

Caution: If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

	Child 1	Child 2	Child 3
8 Child's name	JEREMY REFUND		
9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
10 Was the child unmarried at the end of 2024 ? If the child was married at the end of 2024 , see the instructions before answering	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
11 Did the child live with the taxpayer in the United States for over half of 2024 ? See the instructions before answering	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
12 Was the child (at the end of 2024)— • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), • Under age 24, a student (defined in the instructions), and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or • Any age and permanently and totally disabled? ▶ If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
13a Do you or the taxpayer know of another person who could check "Yes" on lines 9, 10, 11, and 12 for the child? (If the only other person is the taxpayer's spouse, see the instructions before answering.) ▶ If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.	☐ Yes ☒ No	☐ Yes ☐ No	☐ Yes ☐ No
b Enter the child's relationship to the other person(s)			
c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering ▶ If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page.	☐ Yes ☐ No ☐ Don't know	☐ Yes ☐ No ☐ Don't know	☐ Yes ☐ No ☐ Don't know
14 Does the qualifying child have an SSN that allows him or her to work and is valid for EIC purposes? See the instructions before answering ▶ If you checked "No" on line 14, the taxpayer cannot take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Yes" on line 14, continue.	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
15 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2024 ? See instructions ▶ If you checked "No" on line 15, stop ; the taxpayer cannot take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if Form 8862 must be filed. Go to line 20. Note: If there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children).	☒ Yes ☐ No		

EIC Due Diligence Notes
Taxpayer: WHITNEY M REFUND

257-00-4321

Due Diligence Information Obtained on 12/07/2024 from TAXPAYER.

EIC Due Diligence Notes:

Worksheet **A**—2023 EIC—Line 27

Keep for Your Records



Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 2. Otherwise, use Worksheet B.

Part 1**All Filers Using Worksheet A**

1. Enter your earned income from Step 5.

1 26263

2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN as defined earlier. Enter the credit here.

2 3645

If line 2 is zero,  You can't take the credit.
Enter “No” on the dotted line next to Form 1040 or 1040-SR, line 27.

3. Enter the amount from Form 1040 or 1040-SR, line 11.

3 26263

4. Are the amounts on lines 3 and 1 the same?

☒ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☐ **No.** Go to line 5.
Part 2**Filers Who Answered “No” on Line 4**

5. If you have:

- No qualifying children who have a valid SSN, is the amount on line 3 less than \$9,800 (\$16,370 if married filing jointly)?
- 1 or more qualifying children who have a valid SSN, is the amount on line 3 less than \$21,560 (\$28,120 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☐ **No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here.
Look at the amounts on lines 5 and 2.
Then, enter the **smaller** amount on line 6.

5

Part 3**Your Earned Income Credit**

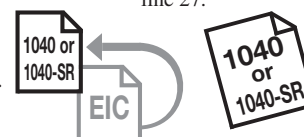
6. This is your earned income credit.

6 3645

Enter this amount on
Form 1040 or 1040-SR,
line 27.

Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, *earlier*, to find out if you must file Form 8862 to take the credit for 2023.

Worksheet **B**—2023 EIC—Line 27

Keep for Your Records



Use this worksheet if you answered “Yes” to Step 5, question 2.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1
**Self-Employed,
Members of the
Clergy, and
People With
Church Employee
Income Filing
Schedule SE**

1a. Enter the amount from Schedule SE, Part I, line 3.

b. Enter any amount from Schedule SE, Part I, line 4b and line 5a.

c. Combine lines 1a and 1b.

d. Enter the amount from Schedule SE, Part I, line 13.

e. Subtract line 1d from line 1c.

1a	
+ 1b	
= 1c	
– 1d	
= 1e	

Part 2
**Self-Employed
NOT Required
To File
Schedule SE**

For example, your
net earnings from
self-employment
were less than \$400.

2. Don’t include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.

b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.

c. Combine lines 2a and 2b.

2a	
+ 2b	
= 2c	

*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner’s Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.

Part 3
**Statutory Employees
Filing Schedule C**

3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.

3	
---	--

Part 4
**All Filers Using
Worksheet B**

Note. If line 4b includes income on which you should have paid self-employment tax but didn’t, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5.

b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.**

If line 4b is zero or less,  You can’t take the credit. Enter “No” on the dotted line next to Form 1040 or 1040-SR, line 27.

5. If you have:

- 3 or more qualifying children who have valid SSNs, is line 4b less than \$56,838 (\$63,398 if married filing jointly)?
- 2 qualifying children who have valid SSNs, is line 4b less than \$52,918 (\$59,478 if married filing jointly)?
- 1 qualifying child who has a valid SSN, is line 4b less than \$46,560 (\$53,120 if married filing jointly)?
- No qualifying children who have valid SSNs, is line 4b less than \$17,640 (\$24,210 if married filing jointly)?

☒ **Yes.** If you want the IRS to figure your credit, see *Credit figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.

☐ **No.**  You can’t take the credit. Enter “No” on the dotted line next to Form 1040 or 1040-SR, line 27.

4a	26263
4b	26263

Worksheet **B**—2023 EIC—Line 27—Continued

Keep for Your Records

**Part 5****All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 4b.

6 26263

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here.

7 3645

If line 7 is zero,  You can't take the credit.

Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

8. Enter the amount from Form 1040 or 1040-SR, line 11.

8 26263

9. Are the amounts on lines 8 and 6 the same?

☒ **Yes.** Skip line 10; enter the amount from line 7 on line 11.☐ **No.** Go to line 10.**Part 6****Filers Who Answered "No" on Line 9**

10. If you have:

- No qualifying children who have a valid SSN, is the amount on line 8 less than \$9,800 (\$16,370 if married filing jointly)?
- 1 or more qualifying children who have a valid SSN, is the amount on line 8 less than \$21,560 (\$28,120 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here.
Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

10

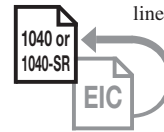
Part 7**Your Earned Income Credit**

11. This is your earned income credit.

11 3645

Reminder—

- ✓ If you have a qualifying child, complete and attach Schedule EIC.



Enter this amount on Form 1040 or 1040-SR, line 27.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2023.