TAX YEAR: 2024 PROCESS DATE: 12/16/2024

CLIENT : 257-00-4703 JAMES T KIRK BIRTH DATE : 03/01/1969 Age:55
SPOUSE : 258-00-4704 SHERRY S KIRK BIRTH DATE : 06/15/1970 Age:54

ADDRESS : 389 DAVANT ST PREPARER : 125
: CAPE CANAVERAL FL 32920

Main : (904) 868-0985 PREPARER FEE :
Cell : ELECTRONIC :
Work : TOTAL FEES :
STATUS : MARRIED JOINT
FED TYPE: Regular Tax
ST TYPE : Regular Tax EFFECTIVE RATE: 10.57%
E-MAIL : JKIRK@YAHOO.COM

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
BRANDON D KIRK	05/03/2008	16	345-00-5557	SON	12
ANDREA D KIRK	08/01/2006	18	259-00-5588	DAUGHTER	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040
FORM W-2
SCHEDULE A (ITEMIZED DEDUCTIONS)
SCHEDULE B (INTEREST/DIVIDEND INCOME)
FORM 8812 (CREDITS FOR QUALIFYING CHILDREN AND OTHER DEPENDENTS)
FORM 8867 (DUE DILIGENCE CHECKLIST)

* QUICK SUMMARY *

SUMMARY	FEDERAL
FILING STATUS	2
TOTAL INCOME	140835
TOTAL ADJUSTMENTS	0
ADJUSTED GROSS INCOME	140835
DEDUCTIONS	32361
EXEMPTIONS	0
TAXABLE INCOME	108474
TAX	13970
CREDITS	2500
PAYMENTS	17300
REFUND	5830
AMOUNT DUE	0

CLIENT : JAMES KIRK 257-00-4703
SPOUSE : SHERRY KIRK 258-00-4704

PREPARER : 125 DATE : 12/16/2024

* 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	58-6987451	NASA	94600	12100	5865	1372	0	FL
2.	S	58-6412038	GEORGIA DEPT OF REV	43500	5200	2697	631	740	GA
			TOTALS.....	138100	17300	8562	2003	740	

	a Employee's social security number 257-00-4703	OMB No. 1545-0008

b Employer identification number (EIN) 58-6987451	1 Wages, tips, other compensation 94600	2 Federal income tax withheld 12100
c Employer's name, address, and ZIP code NASA 101 CAPE CANAVERAL WAY CAPE CANAVERAL FL 32920	3 Social security wages 94600 5 Medicare wages and tips 94600 7 Social security tips	4 Social security tax withheld 5865 6 Medicare tax withheld 1372 8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. JAMES T KIRK 389 DAVANT ST CAPE CANAVERAL FL 32920 f Employee's address and ZIP code	11 Nonqualified plans 13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ 14 Other	12a Code 12b Code 12c Code 12d Code

15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
FL 586987451	94600				

Form **W-2** **Wage and Tax Statement** 2024 Department of the Treasury—Internal Revenue Service

	a Employee's social security number 258-00-4704	OMB No. 1545-0008

b Employer identification number (EIN) 58-6412038	1 Wages, tips, other compensation 43500	2 Federal income tax withheld 5200
c Employer's name, address, and ZIP code GEORGIA DEPT OF REVENUE 610 RONALD REAGAN DR EVANS GA 30809	3 Social security wages 43500 5 Medicare wages and tips 43500 7 Social security tips	4 Social security tax withheld 2697 6 Medicare tax withheld 631 8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. SHERRY S KIRK 389 DAVANT ST CAPE CANAVERAL FL 32920 f Employee's address and ZIP code	11 Nonqualified plans 13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ 14 Other	12a Code 12b Code 12c Code 12d Code

15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
GA 28594178	43500	740			

Form **W-2** **Wage and Tax Statement** 2024 Department of the Treasury—Internal Revenue Service

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

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

Your first name and middle initial	Last name	Your social security number
JAMES T	KIRK	257-00-4703
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
SHERRY S	KIRK	258-00-4704

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
389 DAVANT ST

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
CAPE CANAVERAL FL 32920

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

Filing Status Check only one box.
☐ Single ☐ Head of household (HOH)
☒ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

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

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

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

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

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
BRANDON D KIRK	345-00-5557	SON	☒	☐
ANDREA D KIRK	259-00-5588	DAUGHTER	☐	☒
			☐	☐
			☐	☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)				1a	138100
b	Household employee wages not reported on Form(s) W-2				1b	
c	Tip income not reported on line 1a (see instructions)				1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)				1d	
e	Taxable dependent care benefits from Form 2441, line 26				1e	
f	Employer-provided adoption benefits from Form 8839, line 29				1f	
g	Wages from Form 8919, line 6				1g	
h	Other earned income (see instructions)				1h	
i	Nontaxable combat pay election (see instructions)	1i				
z	Add lines 1a through 1h				1z	138100
2a	Tax-exempt interest	2a		b Taxable interest	2b	2420
3a	Qualified dividends	3a		b Ordinary dividends	3b	315
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a		b Taxable amount	5b	
6a	Social security benefits	6a		b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐					
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐				7	
8	Additional income from Schedule 1, line 10				8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**				9	140835
10	Adjustments to income from Schedule 1, line 26				10	
11	Subtract line 10 from line 9. This is your **adjusted gross income**				11	140835
12	**Standard deduction or itemized deductions** (from Schedule A)				12	32361
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	
14	Add lines 12 and 13				14	32361
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**				15	108474

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.

Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	16	13970
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	13970
	19	Child tax credit or credit for other dependents from Schedule 8812	19	2500
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	2500
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	11470
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0
	24	Add lines 22 and 23. This is your **total tax**	24	11470
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2 — 25a: 17300		
	b	Form(s) 1099 — 25b:		
	c	Other forms (see instructions) — 25c:		
	d	Add lines 25a through 25c	25d	17300
If you have a qualifying child, attach Sch. EIC.	26	2024 estimated tax payments and amount applied from 2023 return	26	
	27	Earned income credit (EIC) — 27:		
	28	Additional child tax credit from Schedule 8812 — 28:		
	29	American opportunity credit from Form 8863, line 8 — 29:		
	30	Reserved for future use — 30:		
	31	Amount from Schedule 3, line 15 — 31:		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**	32	
	33	Add lines 25d, 26, and 32. These are your **total payments**	33	17300
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	5830
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐	35a	5830
Direct deposit? See instructions.	b	Routing number X X X X X X X X X **c** Type: ☐ Checking ☐ Savings		
	d	Account number X X X X X X X X X X X X X X X X		
	36	Amount of line 34 you want **applied to your 2025 estimated tax** — 36:		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions	37	
	38	Estimated tax penalty (see instructions) — 38:		

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		ASTRONAUT	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
		NURSE	

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

Phone no. (904) 868-0985 Email address JKIRK@YAHOO.COM

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
PRACTICE PREPARER		12/16/24	P00000000	☐ Self-employed

Firm's name THE PRACTICE RETURN COMPANY Phone no. 706-868-0985

Firm's address 945 BROAD ST AUGUSTA GA 30901 Firm's EIN

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

OMB No. 1545-0074

2024

Attachment Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR: JAMES & SHERRY KIRK

Your social security number: 257-00-4703

Medical and Dental Expenses	**Caution:** Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)		1	23977	
	2 Enter amount from Form 1040 or 1040-SR, line 11	2 140835			
	3 Multiply line 2 by 7.5% (0.075)		3	10563	
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4 13414
Taxes You Paid	5 State and local taxes.				
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐		5a	5261	
	b State and local real estate taxes (see instructions)		5b	2100	
	c State and local personal property taxes		5c	515	
	d Add lines 5a through 5c		5d	7876	
	e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)		5e	7876	
	6 Other taxes. List type and amount:		6		
	7 Add lines 5e and 6				7 7876
Interest You Paid **Caution:** Your mortgage interest deduction may be limited. See instructions.	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐				
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited		8a	6985	
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address		8b		
	c Points not reported to you on Form 1098. See instructions for special rules		8c		
	d Reserved for future use		8d		
	e Add lines 8a through 8c		8e	6985	
	9 Investment interest. Attach Form 4952 if required. See instructions		9		
	10 Add lines 8e and 9				10 6985
Gifts to Charity **Caution:** If you made a gift and got a benefit for it, see instructions.	11 Gifts by cash or check. If you made any gift of $250 or more, see instructions		11	3600	
	12 Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500		12	486	
	13 Carryover from prior year		13		
	14 Add lines 11 through 13				14 4086
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions				15
Other Itemized Deductions	16 Other—from list in instructions. List type and amount:				16
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12				17 32361
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐				

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: JAMES & SHERRY KIRK

Your social security number: 257-00-4703

Part I Interest

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

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

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: BANK OF AMERICA	1	2420
2	Add the amounts on line 1	2	2420
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	2420

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

Part II Ordinary Dividends

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

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

			Amount
5	List name of payer: BANK OF AMERICA	5	315
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	315

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

Part III Foreign Accounts and Trusts

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

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

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

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: JAMES & SHERRY KIRK

Your social security number: 257-00-4703

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**	140835
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**	140835
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**	1		
	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**	500
8	Add lines 5 and 7			**8**	2500
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			**9**	400000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			**10**	
11	Multiply line 10 by 5% (0.05)			**11**	
12	Is the amount on line 8 more than the amount on line 11?			**12**	2500
	☐ **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.				
	☒ **Yes.** Subtract line 11 from line 8. Enter the result.				
13	Enter the amount from **Credit Limit Worksheet A**			**13**	13970
14	Enter the smaller of line 12 or line 13. **This is your child tax credit and credit for other dependents**			**14**	2500
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.				

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.

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**

b Number of qualifying children under age 17 with the required social security number: _____ x $1,700. Enter the result. If zero, **stop here**; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . . **16b**

TIP: The number of children you use for this line is the same as the number of children you used for line 4.

17 Enter the **smaller** of line 16a or line 16b **17**

18a Earned income (see instructions) **18a**

b Nontaxable combat pay (see instructions) **18b**

19 Is the amount on line 18a more than $2,500?

☐ **No.** Leave line 19 blank and enter -0- on line 20.

☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result **19**

20 Multiply the amount on line 19 by 15% (0.15) and enter the result **20**

Next. On line 16b, is the amount $5,100 or more?

☐ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27.

☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.

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

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions **21**

22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . **22**

23 Add lines 21 and 22 . . . . . **23**

24 **1040 and**

1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.

1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. **24**

25 Subtract line 24 from line 23. If zero or less, enter -0- **25**

26 Enter the **larger** of line 20 or line 25 . . . . . **26**

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

Part II-C Additional Child Tax Credit

27 **This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28** . . **27**

Form **8867**

(Rev. November 2024)

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to *www.irs.gov/Form8867* for instructions and the latest information.

OMB No. 1545-0074

For tax year 20 24

Attachment Sequence No. **70**

Taxpayer name(s) shown on return	Taxpayer identification number
JAMES & SHERRY KIRK	257-00-4703
Preparer's name	**Preparer tax identification number**
PRACTICE PREPARER	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)?	☐	☐	☒

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

		Yes	No	N/A
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? **(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)**	☐	☐	
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

		Yes	No	N/A
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

		Yes	No
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

		Yes	No
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

		Yes	No
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Medical and Dental Expenses

Description of Expense	Amount
Medical and Dental Insurance	14600
Amount Paid to Doctors, Dentists, Eye Doctors, etc.	7700
Prescription Medicine, Drugs, or Insulin	1425
Mileage (700 miles x 0.210)	147
Mileage (500 miles x 0.210)	105
TOTALS:	23977

JAMES & SHERRY KIRK 257-00-4703

State and Local General Sales Tax Deduction Worksheet—Line 5a

Keep for Your Records

TIP *Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at IRS.gov/SalesTax.*

Before you begin: See the instructions for line 1 of the worksheet if you:

- ✓ Lived in more than one state during 2023, or
- ✓ Had any **nontaxable** income in 2023.

Zip:32920 State:FL County:BREVARD City:CAPE CANAVERAL Days Lived in:All

1. Enter your **state** general sales taxes from the 2023 Optional State Sales Tax Table **1.** 1571

Next. If, for all of 2023, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alabama, Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Kansas Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2023?

- [X] **No.** Enter -0-.
- [ ] **Yes.** Enter your base **local** general sales taxes from the 2023 Optional Local Sales Tax Tables.

. . . . . **2.**

3. Did your locality impose a **local** general sales tax in 2023? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

- [ ] **No.** Skip lines 3 through 5, enter -0- on line 6, and go to line 7.
- [X] **Yes.** Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2023, see the instructions for line 3 of the worksheet **3.** 1.0000

4. Did you enter -0- on line 2?

- [ ] **No.** Skip lines 4 and 5 and go to line 6.
- [X] **Yes.** Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 . . . . . **4.** 6.0000

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) **5.** 0.1670

6. Did you enter -0- on line 2?

- [ ] **No.** Multiply line 2 by line 3.
- [X] **Yes.** Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2023, see the instructions for line 6 of the worksheet.

. . . . . **6.** 262

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet . . . . . **7.**

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the **box** on that line **8.** 1833

QNA

Credit Limit Worksheet A

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or 1040-NR. **1** 13970

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

Schedule 3, line 1 . . . . . + _____
Schedule 3, line 2 . . . . . + _____
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**

3. Subtract line 2 from line 1. **3** 13970

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** 13970

Form 8867 Due Diligence Notes
Taxpayer: JAMES T KIRK 257-00-4703

Dependent Information:

Name....: BRANDON D KIRK
SSN.....: 345-00-5557 Relationship......: SON
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes...:

Dependent Information:

Name....: ANDREA D KIRK
SSN.....: 259-00-5588 Relationship......: DAUGHTER
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes...:

Due Diligence Notes:

**** SUPPORTING NOTES FOR SCHEDULE A
257-00-4703
JAMES & SHERRY KIRK

Schedule of Payments to Doctors/Dentists:

Description	Amount
DR JOHN GILLESPIE	5,100
DR FRANK WILLINGHAM	2,600
Total Payments to Doctors/Dentists:	7,700

Schedule of Personal Property Taxes:

Description	Amount
AD VALOREM TAX AUTOMOBILE TAGS	515
Total Personal Property Taxes:	515

Schedule of Mortgage Interest:

Description	Amount
WELLS FARGO	6,985
Total Mortgage Interest:	6,985