

TAX YEAR: 2024

PROCESS DATE: 12/16/2024

CLIENT : 257-00-4705 RICHARD D SPOCK
SPOUSE : 258-00-4706 MEREDITH S SPOCK

BIRTH DATE : 03/01/1976 Age:48
BIRTH DATE : 01/15/1978 Age:46

ADDRESS : 3109 GREENBRIAR ST
: AUGUSTA GA 30906

PREPARER : 125

Main : (706) 868-0985
Cell :
Work :
STATUS : MARRIED JOINT
FED TYPE: Regular Tax
ST TYPE : Regular Tax
E-MAIL : SPOCK@GMAIL.COM

PREPARER FEE :
ELECTRONIC :
TOTAL FEES :

EFFECTIVE RATE: 17.69%

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
ASHLEY B SPOCK	05/03/2011	13	256-00-3287	DAUGHTER	12
MORGAN A SPOCK	06/10/2013	11	254-00-2144	DAUGHTER	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040
SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)
SCHEDULE 2 (ADDITIONAL TAXES)
FORM W-2
FORM 1099-G (UNEMPLOYMENT COMPENSATION)
SCHEDULE B (INTEREST/DIVIDEND INCOME)
SCHEDULE C (BUSINESS INCOME)
SCHEDULE SE (SELF EMPLOYMENT TAX)
FORM 4562 (DEPRECIATION)
FORM 8812 (CREDITS FOR QUALIFYING CHILDREN AND OTHER DEPENDENTS)
FORM 8867 (DUE DILIGENCE CHECKLIST)
FORM 8995 (QUALIFIED BUSINESS INCOME DEDUCTION)
PAYMENT VOUCHER
DEPRECIATION WORKSHEET

* QUICK SUMMARY *

SUMMARY	FEDERAL
FILING STATUS	2
TOTAL INCOME	126689
TOTAL ADJUSTMENTS	4538
ADJUSTED GROSS INCOME	122151
DEDUCTIONS	29200
EXEMPTIONS	0
TAXABLE INCOME	81014
TAX	9259
CREDITS	4000
OTHER TAXES	9075
PAYMENTS	5918
REFUND	0
AMOUNT DUE	8416

CLIENT : RICHARD SPOCK
SPOUSE : MEREDITH SPOCK

257-00-4705
258-00-4706

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	58-5478124	AUGUSTA STATE UNIVE	42200	4020	2616	612	3210	GA
								200	SC
			TOTALS.....	42200	4020	2616	612	3410	

* FORM 1099-G INCOME FORMS SUMMARY *

	[T/S]	EIN	PAYER	UNEMPLOYMENT	FEDERAL TX/WH	STATE TX/WH	ST
1.	T	26-2525367	GA DEPT OF LABOR	18980	1898	1139	GA
			TOTALS.....	18980	1898	1139	

		a Employee's social security number 257-00-4705		OMB No. 1545-0008							
b Employer identification number (EIN) 58-5478124			1 Wages, tips, other compensation 42200		2 Federal income tax withheld 4020						
c Employer's name, address, and ZIP code AUGUSTA STATE UNIVERSITY 2100 CENTRAL AVE AUGUSTA GA 30906			3 Social security wages 42200		4 Social security tax withheld 2616						
			5 Medicare wages and tips 42200		6 Medicare tax withheld 612						
			7 Social security tips		8 Allocated tips						
d Control number			9		10 Dependent care benefits						
e Employee's first name and initial RICHARD D 3109 GREENBRIAR ST AUGUSTA GA 30906			Last name SPOCK		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 Employer's state ID number GA 289741520		16 State wages, tips, etc. 40100		17 State income tax 3210		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
SC 216543210		2100		200							

		a Employee's social security number 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 Last name Suff.			11 Nonqualified plans		12a C o d e						
			13 Statutory employee ☐		Retirement plan ☐						
			Third-party sick pay ☐		12b C o d e						
			14 Other		12c C o d e						
f Employee's address and ZIP code					12d C o d e						
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	

2024 Form 1040-V



Department of the Treasury
Internal Revenue Service

What Is Form 1040-V?

It's a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2024 Form 1040, 1040-SR, or 1040-NR.

Consider Making Your Tax Payment Electronically—It's Easy

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. When you schedule your payment, you will receive immediate confirmation from the IRS. Go to www.irs.gov/Payments to see all your electronic payment options.

How To Fill in Form 1040-V

Line 1. Enter your social security number (SSN).

If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order. If paying online at www.irs.gov/Payments, don't complete this form.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

- Make your check or money order payable to "**United States Treasury**." Don't send cash. If you want to pay in cash, in person, see *Pay by cash*, later.
- Make sure your name and address appear on your check or money order.
- Enter your daytime phone number and your SSN on your check or money order. If you have an Individual Taxpayer Identification Number (ITIN), enter it wherever your SSN is requested. If you are filing a joint return, enter the SSN shown first on your return. Also, enter "2024 Form 1040," "2024 Form 1040-SR," or "2024 Form 1040-NR," whichever is appropriate.
- To help us process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX—" or "\$ XXX ^{xx}/₁₀₀").

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

No checks of \$100 million or more accepted. The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you will need to spread the payments over two or more checks, with each check made out for an amount less than \$100 million.

Pay by cash. This is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at www.acipayonline.com, our official payment provider. Click on "Federal IRS payments" to make your payment.

How To Send in Your 2024 Tax Return, Payment, and Form 1040-V

- Don't staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2024 tax return, payment, and Form 1040-V to the address shown on the back that applies to you.

How To Pay Electronically

Pay Online

Paying online is convenient, secure, and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods. To pay your taxes online or for more information, go to www.irs.gov/Payments.

IRS Direct Pay

Pay your taxes directly from your checking or savings account at no cost to you. You receive instant confirmation that your payment has been made, and you can schedule your payment up to 30 days in advance.

Debit or Credit Card

The IRS doesn't charge a fee for this service; the card processors do. The authorized card processors and their phone numbers are all online at www.irs.gov/Payments.

Form **1040-V** (2024)

Separate here and mail with your payment and return.

Form **1040-V**

Department of the Treasury
Internal Revenue Service

Payment Voucher for Individuals

Do not staple or attach this voucher to your payment or return.
Go to www.irs.gov/Payments for payment options and information.

OMB No. 1545-0074

2024

Print or type	1 Your social security number (SSN) (if a joint return, SSN shown first on your return)	2 If a joint return, SSN shown second on your return	3 Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"	8416	
	4 Your first name and middle initial RICHARD D		Last name SPOCK		
	If a joint return, spouse's first name and middle initial MEREDITH S		Last name SPOCK		
	Home address (number and street) 3109 GREENBRIAR ST	Apt. no.	City, town, or post office. If you have a foreign address, also complete spaces below. AUGUSTA		State GA
	Foreign country name		Foreign province/state/county		ZIP code 309060000
				Foreign postal code	

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

QNA

257004705 ZI SPOC 30 0 202412 610

Need to make a payment?

Save time by paying online. Paying online is convenient and secure.

The IRS offers easy ways to electronically pay your taxes.

Use Your Online Account (no fees) - Go to www.irs.gov/Account to log in and make a payment. - Make a tax payment online directly from your checking or savings account. - View your balance, payment plan details and options, digital copies of certain notices, and more.	Pay by Bank Account (no fees) - Use Direct Pay online to make an individual tax payment from your checking or savings account without registration. - Register for the Electronic Federal Tax Payment System (EFTPS) to make one-time or recurring payments from your checking or savings account. - When you e-file with tax software or a tax professional, you can schedule an electronic funds withdrawal (EFW).	Pay by Card (processing fees apply) - Pay online or by phone. - When e-filing, pay through tax preparation software. - Processing fees go to a payment processor and limits apply. The IRS does not receive any fees.
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Go to www.irs.gov/Payments for more details or to make a payment.

Mailing Address for Payments

IF you live in...	THEN use this address to send in your payment...
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

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 RICHARD D		Last name SPOCK		Your social security number 257-00-4705	
If joint return, spouse's first name and middle initial MEREDITH S		Last name SPOCK		Spouse's social security number 258-00-4706	
Home address (number and street). If you have a P.O. box, see instructions. 3109 GREENBRIAR ST				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. AUGUSTA			State GA		ZIP code 30906
Foreign country name		Foreign province/state/county		Foreign postal code	

☐ You ☐ Spouse

Filing Status ☐ Single ☐ Head of household (HOH)

Check only one box. ☒ 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):

(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
ASHLEY B	SPOCK	256-00-3287	DAUGHTER	☒	☐
MORGAN A	SPOCK	254-00-2144	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	42200
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	42200
2a	Tax-exempt interest	2a	715
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
5a	Pensions and annuities	5a	
6a	Social security benefits	6a	
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	83204
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	126689
10	Adjustments to income from Schedule 1, line 26	10	4538
11	Subtract line 10 from line 9. This is your adjusted gross income	11	122151
12	Standard deduction or itemized deductions (from Schedule A)	12	29200
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	11937
14	Add lines 12 and 13	14	41137
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	81014

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.

Form **1040** (2024)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2024
Attachment
Sequence No. 01

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

Your social security number

RICHARD & MEREDITH SPOCK

257-00-4705

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.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	64224
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	18980
8	Other income:		
a	Net operating loss 8a ()		
b	Gambling 8b		
c	Cancellation of debt 8c		
d	Foreign earned income exclusion from Form 2555 8d ()		
e	Income from Form 8853 8e		
f	Income from Form 8889 8f		
g	Alaska Permanent Fund dividends 8g		
h	Jury duty pay 8h		
i	Prizes and awards 8i		
j	Activity not engaged in for profit income 8j		
k	Stock options 8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property 8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions) 8m		
n	Section 951(a) inclusion (see instructions) 8n		
o	Section 951A(a) inclusion (see instructions) 8o		
p	Section 461(l) excess business loss adjustment 8p		
q	Taxable distributions from an ABLE account (see instructions) 8q		
r	Scholarship and fellowship grants not reported on Form W-2 8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d 8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan 8t		
u	Wages earned while incarcerated 8u		
v	Digital assets received as ordinary income not reported elsewhere. See instructions 8v		
z	Other income. List type and amount: _____ 8z		
9	Total other income. Add lines 8a through 8z 9		
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 10		83204

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

Schedule 1 (Form 1040) 2024

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	4538
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions): _____		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount: _____	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	4538

QNA

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2024
Attachment
Sequence No. 02

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

RICHARD & MEREDITH SPOCK

Your social security number

257-00-4705

Part I Tax

1 Additions to tax:

- a Excess advance premium tax credit repayment. Attach Form 8962
- 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)
- c Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)
- d Recapture of net EPE from Form 4255, line 2a, column (l)
- e Excessive payments (EP) from Form 4255. Check applicable box and enter amount.
(i) ☐ Line 1a, column (n) (ii) ☐ Line 1c, column (n)
(iii) ☐ Line 1d, column (n) (iv) ☐ Line 2a, column (n)
- f 20% EP from Form 4255. Check applicable box and enter amount. See instructions.
(i) ☐ Line 1a, column (o) (ii) ☐ Line 1c, column (o)
(iii) ☐ Line 1d, column (o) (iv) ☐ Line 2a, column (o)
- y Other additions to tax (see instructions): _____

1a

1b

1c

1d

1e

1f

1y

z Add lines 1a through 1y

1z

2 Alternative minimum tax. Attach Form 6251

2

3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17

3

Part II Other Taxes

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

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9075

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16

(continued on page 2)

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

9075

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: RICHARD & MEREDITH SPOCK
Your social security number: 257-00-4705

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.

Table with 3 columns: Line number, Description, and Amount. Includes lines 1-4 for interest calculation.

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.

Table with 3 columns: Line number, Description, and Amount. Includes line 5 for dividends and line 6 for total.

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

Part III
Foreign Accounts and Trusts

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.

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.

Table with 3 columns: Line number, Description, and Yes/No columns. Includes questions 7a, b, and 8 regarding foreign accounts and distributions.

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **09**

Name of proprietor MEREDITH S SPOCK		Link: 5	Social security number (SSN) 258-00-4706
A	Principal business or profession, including product or service (see instructions) ELECTRONICS AND APPLIANCE RETAILERS	B Enter code from instructions 4 4 9 2 1 0	
C	Business name. If no separate business name, leave blank. MICROSTUFF	D Employer ID number (EIN) (see instr.) 5 8 9 6 3 8 5 2 1	
E	Business address (including suite or room no.) 529 HEARD AVE City, town or post office, state, and ZIP code AUGUSTA GA 30906		
F	Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____		
G	Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses ☒ Yes ☐ No		
H	If you started or acquired this business during 2024, check here ☐		
I	Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No		
J	If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No		

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	136950
2	Returns and allowances	2	5500
3	Subtract line 2 from line 1	3	131450
4	Cost of goods sold (from line 42)	4	33810
5	Gross profit. Subtract line 4 from line 3	5	97640
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	97640

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

8	Advertising	8	6500	18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9	2948	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	16200
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	1408	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	630
15	Insurance (other than health)	15	890	23	Taxes and licenses	23	300
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	3620
26				27a	Other expenses (from line 48)	27a	920
27b				b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b			28		28	33416
29	Tentative profit or (loss). Subtract line 28 from line 7			29		29	64224
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30						
31	Net profit or (loss). Subtract line 30 from line 29.			31		31	64224
- If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. - If a loss, you must go to line 32.							
32	If you have a loss, check the box that describes your investment in this activity. See instructions.						
- If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. - If you checked 32b, you must attach Form 6198. Your loss may be limited.							
						32a	☐ All investment is at risk.
						32b	☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

QNA

Schedule C (Form 1040) 2024

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☒ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35 45260
36	Purchases less cost of items withdrawn for personal use	36 36900
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40 82160
41	Inventory at end of year	41 48350
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42 33810

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

43	When did you place your vehicle in service for business purposes? (month/day/year) 04 / 01 /2022	
44	Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for: a Business 4400 b Commuting (see instructions) 3210 c Other 10120	
45	Was your vehicle available for personal use during off-duty hours?	☒ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?.	☒ Yes ☐ No
47a	Do you have evidence to support your deduction?	☒ Yes ☐ No
b	If "Yes," is the evidence written?	☒ Yes ☐ No

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

GROUNDS UPKEEP	320
WEB PAGE MAINTENANCE	600
48 Total other expenses. Enter here and on line 27a	48 920

Self-Employment Tax

Department of the Treasury
Internal Revenue Service
Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.
Go to 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)
MEREDITH S SPOCK
Social security number of person with self-employment income
258-00-4706

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
1b 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

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
3 Combine lines 1a, 1b, and 2
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3
4b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here
4c 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

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income
5b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-
6 Add lines 4c and 5b

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

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
8b Unreported tips subject to social security tax from Form 4137, line 10
8c Wages subject to social security tax from Form 8919, line 10
8d Add lines 8a, 8b, and 8c

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)
11 Multiply line 6 by 2.9% (0.029)

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

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

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

RICHARD & MEREDITH SPOCK

Your social security number

257-00-4705

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	122151
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		122151
4	Number of qualifying children under age 17 with the required social security number	4	2	
5	Multiply line 4 by \$2,000	5		4000
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		4000
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		4000
☐ 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		9259
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14		4000

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.

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
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 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

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
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QNA

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2024Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

RICHARD & MEREDITH SPOCK

Your taxpayer identification number

257-00-4705

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	MICROSTUFF	58-9638521	59686
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2 59686	
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 59686	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5 11937
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 11937
11	Taxable income before qualified business income deduction (see instructions)	11 92951	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 92951	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 18590
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 11937
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.

Form **8995** (2024)

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

RICHARD & MEREDITH SPOCK

Preparer's name

PRACTICE PREPARER

Taxpayer identification number

257-00-4705

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?	☒	☐

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2024Attachment
Sequence No. **179**

Name(s) shown on return

RICHARD & MEREDITH SPOCK

Business or activity to which this form relates

ELECTRONICS AND APPLIANCE RETAILERS

LINK: C-5

Identifying number

257-00-4705

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	1408
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

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

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

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

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1408
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

STATEMENT OF DEPRECIATION FOR: 257-00-4705 SCHEDULE: C-5
ATTACH TO 257-00-4705 RICHARD & MEREDITH SPOCK

Description of Property	Date Acquired	Cost or other Basis		Bonus Deprec		Accum Deprec	Method Used	Life or Rate	Deprec for 2024	ADS Deprec for 2024	Next Year's Deprec
COMPUTER	01/01/23	2600			2600	520	MACRS	5 .0	832	832	499
PRINTER	03/01/23	1800			1800	360	MACRS	5 .0	576	576	346
TOTALS :		4400			4400	880			1408	1408	845

QNA

Credit Limit Worksheet A

1.

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

1

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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

2

Enter the total.

3.

Subtract line 2 from line 1.

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

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Dependent Information:

Name.....: ASHLEY B SPOCK
SSN.....: 256-00-3287 Relationship.....: DAUGHTER
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes....:

Dependent Information:

Name.....: MORGAN A SPOCK
SSN.....: 254-00-2144 Relationship.....: DAUGHTER
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes....:

Due Diligence Notes: