TAX YEAR: 2024 PROCESS DATE: 12/20/2024

CLIENT : 257-00-4708 RICHARD D AMENDOLA BIRTH DATE : 03/01/1979 Age:45

ADDRESS : 415 BLUE RIDGE DR PREPARER : 125
: AUGUSTA GA 30907

Main : (706) 868-0985 PREPARER FEE :
Cell : (706) 799-7325 ELECTRONIC :
Work : TOTAL FEES :
STATUS : HEAD OF HOUSEHOLD
FED TYPE: Direct Deposit
ST TYPE : Regular Tax EFFECTIVE RATE: 0.00%
E-MAIL : AMENDOLA@GMAIL.COM

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
BRIAN D AMENDOLA	08/04/2016	8	259-00-3214	SON	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040	
SCHEDULE 3	(ADDITIONAL CREDITS AND PAYMENTS)
FORM W-2	
SCHEDULE EIC	(EARNED INCOME CREDIT)
FORM 2441	(CHILD CARE CREDIT)
FORM 6251	(ALTERNATIVE MINIMUM TAX)
FORM 8812	(CREDITS FOR QUALIFYING CHILDREN AND OTHER DEPENDENTS)
FORM 8867	(DUE DILIGENCE CHECKLIST)
FORM 8879	(E-FILE SIGNATURE AUTHORIZATION)
FORM 1040-X	(AMENDED RETURN)

* QUICK SUMMARY *

SUMMARY	FEDERAL
FILING STATUS	4
TOTAL INCOME	44255
TOTAL ADJUSTMENTS	0
ADJUSTED GROSS INCOME	44255
DEDUCTIONS	31400
EXEMPTIONS	0
TAXABLE INCOME	12855
TAX	1288
CREDITS	1288
PAYMENTS	6309
REFUND	6309
AMOUNT DUE	0
EARNED INCOME CREDIT	768

DIRECT DEPOSIT INFORMATION

FD - RTN: 061000052 ACCOUNT: 562781542 AMOUNT: $6,309.00

CLIENT : RICHARD AMENDOLA 257-00-4708

PREPARER : 125 DATE : 12/20/2024

* W-2 INCOME FORMS SUMMARY *

	T/S	EIN	EMPLOYER	WAGES	FEDERAL TX/WH	FICA TX/WH	MEDICARE TX/WH	STATE TX/WH	ST
1.	T	58-6412038	GEORGIA DEPT OF REV	23651	1502	1466	343	588	GA
2.	T	58-4375684	COLUMBIA CONSTRUCTI	19104	2647	1184	277	614	SC
3.	T	58-2125410	FRAMING CLINIC	1500	200	93	22	55	GA
			TOTALS.....	44255	4349	2743	642	1257	

	a Employee's social security number 257-00-4708	OMB No. 1545-0008

b Employer identification number (EIN) 58-6412038	1 Wages, tips, other compensation 23651	2 Federal income tax withheld 1502
c Employer's name, address, and ZIP code GEORGIA DEPT OF REVENUE 610 RONALD REAGAN DR EVANS GA 30809	3 Social security wages 23651 5 Medicare wages and tips 23651 7 Social security tips	4 Social security tax withheld 1466 6 Medicare tax withheld 343 8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. RICHARD D AMENDOLA 415 BLUE RIDGE DR AUGUSTA GA 30907 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 232564155	23651	588			

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

	a Employee's social security number 257-00-4708	OMB No. 1545-0008

b Employer identification number (EIN) 58-4375684	1 Wages, tips, other compensation 19104	2 Federal income tax withheld 2647
c Employer's name, address, and ZIP code COLUMBIA CONSTRUCTION 900 AUGUSTA RD NORTH AUGUSTA SC 29841	3 Social security wages 19104 5 Medicare wages and tips 19104 7 Social security tips	4 Social security tax withheld 1184 6 Medicare tax withheld 277 8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. RICHARD D AMENDOLA 415 BLUE RIDGE DR AUGUSTA GA 30907 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
SC 283575789	19104	614			

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

	a Employee's social security number 257-00-4708	OMB No. 1545-0008

b Employer identification number (EIN) 58-2125410	1 Wages, tips, other compensation 1500	2 Federal income tax withheld 200
c Employer's name, address, and ZIP code FRAMING CLINIC 1400 BEAVER DAM RD AUGUSTA GA 30904	3 Social security wages 1500	4 Social security tax withheld 93
	5 Medicare wages and tips 1500	6 Medicare tax withheld 22
	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. RICHARD D AMENDOLA 415 BLUE RIDGE DR AUGUSTA GA 30907	11 Nonqualified plans	12a Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
GA 289516542	1500	55			

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

	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 Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

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

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

AMENDED RETURN

Form **8879**
(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

► **ERO must obtain and retain completed Form 8879.**
► **Go to *www.irs.gov/Form8879* for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ►

Taxpayer's name	Social security number
RICHARD D AMENDOLA	257-00-4708
Spouse's name	Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2024 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	44255
2	Total tax	2	
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	4349
4	Amount you want refunded to you	4	
5	Amount you owe	5	214

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize THE PRACTICE RETURN COMPANY (ERO firm name) to enter or generate my PIN 14708 (Enter five digits, but don't enter all zeros) as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

☐ I authorize _____ (ERO firm name) to enter or generate my PIN _____ (Enter five digits, but don't enter all zeros) as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 00111115432 1 (Don't enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ► THE PRACTICE RETURN COMPANY PRACTICE PREPARER Date ► 01/01/2025

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

AMENDED RETURN

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*.

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**"
257-00-4708		214

4 Your first name and middle initial	Last name
RICHARD D	AMENDOLA
If a joint return, spouse's first name and middle initial	Last name

Home address (number and street)	Apt. no.	City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
415 BLUE RIDGE DR		AUGUSTA	GA	309070000
Foreign country name		Foreign province/state/county		Foreign postal code

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

QNA 257004708 0D AMEN 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.

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

QNA

AMENDED RETURN

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
RICHARD D	AMENDOLA	257-00-4708
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. — Apt. no.
415 BLUE RIDGE DR

City, town, or post office. If you have a foreign address, also complete spaces below. — State — ZIP code
AUGUSTA — GA — 30907

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
BRIAN D AMENDOLA	259-00-3214	SON	☒	☐
			☐	☐
			☐	☐
			☐	☐

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	44255
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	44255
2a	Tax-exempt interest	2a		b Taxable interest	2b	
3a	Qualified dividends	3a		b Ordinary dividends	3b	
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	44255
10	Adjustments to income from Schedule 1, line 26				10	
11	Subtract line 10 from line 9. This is your **adjusted gross income**				11	44255
12	**Standard deduction or itemized deductions** (from Schedule A)				12	31400
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	
14	Add lines 12 and 13				14	31400
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**				15	12855

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	1288
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	1288
	19	Child tax credit or credit for other dependents from Schedule 8812	19	808
	20	Amount from Schedule 3, line 8	20	480
	21	Add lines 19 and 20	21	1288
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
	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	0
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2 — 25a: 4349		
	b	Form(s) 1099 — 25b:		
	c	Other forms (see instructions) — 25c:		
	d	Add lines 25a through 25c	25d	4349
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: 768		
	28	Additional child tax credit from Schedule 8812 — 28: 1192		
	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	1960
	33	Add lines 25d, 26, and 32. These are your **total payments**	33	6309
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	6309
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐	35a	6309
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: PRACTICE PREPARER | Phone no.: 706-868-0985 | Personal identification number (PIN): 19090

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.)
		CONSTRUCTION	
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.)

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

Phone no. (706) 868-0985 | Email address AMENDOLA@GMAIL.COM

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
PRACTICE PREPARER		12/20/24	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 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2024

Attachment Sequence No. **03**

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

Your social security number: 257-00-4708

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	480
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	
5a	Residential clean energy credit from Form 5695, line 15			5a	
b	Energy efficient home improvement credit from Form 5695, line 32			5b	
6	Other nonrefundable credits:				
a	General business credit. Attach Form 3800	6a			
b	Credit for prior year minimum tax. Attach Form 8801	6b			
c	Adoption credit. Attach Form 8839	6c			
d	Credit for the elderly or disabled. Attach Schedule R	6d			
e	Reserved for future use	6e			
f	Clean vehicle credit. Attach Form 8936	6f			
g	Mortgage interest credit. Attach Form 8396	6g			
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
i	Qualified electric vehicle credit. Attach Form 8834	6i			
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
l	Amount on Form 8978, line 14. See instructions	6l			
m	Credit for previously owned clean vehicles. Attach Form 8936	6m			
z	Other nonrefundable credits. List type and amount: _____	6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	480

Part II Other Payments and Refundable Credits

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

QNA

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: RICHARD AMENDOLA

Your social security number: 257-00-4708

Medical and Dental Expenses	**Caution:** Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see instructions)	1		
	2 Enter amount from Form 1040 or 1040-SR, line 11	2		
	3 Multiply line 2 by 7.5% (0.075)	3		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4
Taxes You Paid	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐	5a		
	b State and local real estate taxes (see instructions)	5b		
	c State and local personal property taxes	5c		
	d Add lines 5a through 5c	5d		
	e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e		
	6 Other taxes. List type and amount:	6		
	7 Add lines 5e and 6			7
Interest You Paid **Caution:** Your mortgage interest deduction may be limited. See instructions.	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐			
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a		
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b		
	c Points not reported to you on Form 1098. See instructions for special rules	8c		
	d Reserved for future use	8d		
	e Add lines 8a through 8c	8e		
	9 Investment interest. Attach Form 4952 if required. See instructions	9		
	10 Add lines 8e and 9			10
Gifts to Charity **Caution:** If you made a gift and got a benefit for it, see instructions.	11 Gifts by cash or check. If you made any gift of $250 or more, see instructions	11		
	12 Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12		
	13 Carryover from prior year	13		
	14 Add lines 11 through 13			14
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15
Other Itemized Deductions	16 Other—from list in instructions. List type and amount: **NET QUALIFIED DISASTER LOSS: 9500** **STANDARD DEDUCTION CLAIMED WITH DISASTER LOSS: 21900**			16 31400
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 31400
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐			

Form **2441**

Department of the Treasury
Internal Revenue Service

Child and Dependent Care Expenses

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

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

OMB No. 1545-0074

2024

Attachment Sequence No. **21**

Name(s) shown on return: RICHARD AMENDOLA

Your social security number: 257-00-4708

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

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

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

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

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2024? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
SUNSHINE HOUSE	330 N BELAIR RD EVANS GA 30809	58-9632100	☐ Yes ☒ No	2400
			☐ Yes ☐ No	
			☐ Yes ☐ No	

Did you receive **dependent care benefits**?

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

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

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2024 for the person listed in column (a)
BRIAN	AMENDOLA	259-00-3214	☐	2400
			☐	
			☐	

3	Add the amounts in column (d) of line 2. **Don't** enter more than $3,000 if you had one qualifying person or $6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 .	**3**	2400
4	Enter your **earned income**. See instructions	**4**	44255
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	**5**	44255
6	Enter the **smallest** of line 3, 4, or 5	**6**	2400
7	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 . . . **7** 44255		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7.	**8**	20

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

9a	Multiply line 6 by the decimal amount on line 8	**9a**	480
b	If you paid 2023 expenses in 2024, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c	**9b**	
c	Add lines 9a and 9b and enter the result	**9c**	480
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10** 1288		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2	**11**	480

HURRICANE DAMAGE

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

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

OMB No. 1545-0177

2024

Attachment Sequence No. **26**

Name(s) shown on tax return: RICHARD AMENDOLA

Identifying number: 257-00-4708

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

If the casualty or theft loss is attributable to a federally declared disaster, check here ☒ and enter the DR- 4830 or EM- _____ declaration number assigned by FEMA. (See instructions.)

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

	Type of Property	City and State	ZIP Code	Date Acquired
Property **A**	HOUSE DAMAGE	MARTINEZ GA	30907	06/01/2015
Property **B**				
Property **C**				
Property **D**				

			Properties			
			A	**B**	**C**	**D**
2	Cost or other basis of each property	**2**	125000			
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	**3**	20000			
	Note: If line 2 is **more** than line 3, skip line 4.					
4	Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**4**				
5	Fair market value **before** casualty or theft	**5**	152000			
6	Fair market value **after** casualty or theft	**6**	122000			
7	Subtract line 6 from line 5	**7**	30000			
8	Enter the **smaller** of line 2 or line 7	**8**	30000			
9	Subtract line 3 from line 8. If zero or less, enter -0-	**9**	10000			

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	**10**	10000
11	Enter $100 ($500 if qualified disaster loss rules apply; see instructions)	**11**	500
12	Subtract line 11 from line 10. If zero or less, enter -0-	**12**	9500
	Caution: Use only one Form 4684 for lines 13 through 18.		
13	Add the amounts on line 4 of all Forms 4684	**13**	
14	Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions	**14**	9500
	Caution: See instructions before completing line 15.		
15	• If line 13 is **more** than line 14, enter the difference here and on Schedule D. **Do not** complete the rest of this section. • If line 13 is **equal** to line 14, enter -0- here. **Do not** complete the rest of this section. • If line 13 is **less** than line 14, and you have no qualified disaster losses subject to the $500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the $500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the $500 reduction.	**15**	9500
16	Add lines 13 and 15. Subtract the result from line 14	**16**	
17	Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11. Estates and trusts, see instructions	**17**	
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15; or Schedule A (Form 1040-NR), line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	**18**	

Form **6251**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Individuals

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form6251* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **32**

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

Your social security number: 257-00-4708

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	12855
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	21900
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	( )
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	( )
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	( )
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	-21900
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $875,950, see instructions.)	4	12855

Part II Alternative Minimum Tax (AMT)

5 Exemption.

IF your filing status is...	AND line 4 is not over...	THEN enter on line 5...
Single or head of household	$ 609,350	$ 85,700
Married filing jointly or qualifying surviving spouse	1,218,700	133,300
Married filing separately	609,350	66,650

If line 4 is **over** the amount shown above for your filing status, see instructions. → **5** 85700

6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • **All others:** If line 6 is $232,600 or less ($116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $4,652 ($2,326 if married filing separately) from the result.	7	
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	1288
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2	11	

SCHEDULE EIC (Form 1040)

Department of the Treasury
Internal Revenue Service

Earned Income Credit

Qualifying Child Information

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

OMB No. 1545-0074

2024

Attachment Sequence No. **43**

Name(s) shown on return: RICHARD AMENDOLA

Your social security number: 257-00-4708

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

Before you begin:

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

CAUTION

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

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name: BRIAN Last name: AMENDOLA	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2024 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2024 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	259-00-3214		
3 Child's year of birth	Year 2016 *If born after 2005 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ *If born after 2005 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ *If born after 2005 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4a Was the child under age 24 at the end of 2024, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2024?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	SON		
6 Number of months child lived with you in the United States during 2024 • If the child lived with you for more than half of 2024 but less than 7 months, enter "7." • If the child was born or died in 2024 and your home was the child's home for more than half the time they were alive during 2024, enter "12."	12 months *Do not enter more than 12 months.*	____ months *Do not enter more than 12 months.*	____ months *Do not enter more than 12 months.*

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

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

Go to *www.irs.gov/Schedule8812* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **47**

Name(s) shown on return: RICHARD AMENDOLA

Your social security number: 257-00-4708

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**	44255
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**	44255
4	Number of qualifying children under age 17 with the required social security number	**4**	1		
5	Multiply line 4 by $2,000			**5**	2000
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	**6**			
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.				
7	Multiply line 6 by $500			**7**	
8	Add lines 5 and 7			**8**	2000
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			**9**	200000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			**10**	
11	Multiply line 10 by 5% (0.05)			**11**	
12	Is the amount on line 8 more than the amount on line 11?			**12**	2000
	☐ **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**	808
14	Enter the smaller of line 12 or line 13. **This is your child tax credit and credit for other dependents**			**14**	808
	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**	1192
b	Number of qualifying children under age 17 with the required social security number: 1 x $1,700. Enter the result. If zero, **stop here**; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	**16b**	1700
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17	Enter the **smaller** of line 16a or line 16b	**17**	1192
18a	Earned income (see instructions) **18a** 44255		
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** 41755		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	**20**	6263
	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**	1192

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
RICHARD AMENDOLA	257-00-4708
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?	☒	☐

Form **1040-X**

(Rev. February 2024)

Department of the Treasury—Internal Revenue Service

Amended U.S. Individual Income Tax Return

Go to *www.irs.gov/Form1040X* for instructions and the latest information.

OMB No. 1545-0074

This return is for calendar year (enter year) 2024 **or fiscal year** (enter month and year ended)

Your first name and middle initial	Last name	Your social security number
RICHARD D	AMENDOLA	257 00 4708
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
415 BLUE RIDGE DR	

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
AUGUSTA	GA	30907

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

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

Amended return filing status. You **must** check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from married filing jointly to married filing separately after the return due date.

☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☒ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse unless you are amending a Form 1040-NR. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Enter on lines 1 through 23, columns A through C, the amounts for the return year entered above.
Use Part II on page 2 to explain any changes.

			A. Original amount reported or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part II	C. Correct amount
Income and Deductions					
1	Adjusted gross income. If a net operating loss (NOL) carryback is included, check here ☐	1	42755	1500	44255
2	Itemized deductions or standard deduction	2	31400		31400
3	Subtract line 2 from line 1	3	11355	1500	12855
4a	Reserved for future use	4a			
b	Qualified business income deduction	4b			
5	Taxable income. Subtract line 4b from line 3. If the result for column C is zero or less, enter -0- in column C	5	11355	1500	12855
Tax Liability					
6	Tax. Enter method(s) used to figure tax (see instructions): TABLE	6	1138	150	1288
7	Nonrefundable credits. If a general business credit carryback is included, check here ☐	7	1138	150	1288
8	Subtract line 7 from line 6. If the result is zero or less, enter -0-	8			
9	Reserved for future use	9			
10	Other taxes	10			
11	Total tax. Add lines 8 and 10	11			
Payments					
12	Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (**If changing**, see instructions.)	12	4149	200	4349
13	Estimated tax payments, including amount applied from prior year's return	13			
14	Earned income credit (EIC)	14	1008	(240)	768
15	Refundable credits from: ☒ Schedule 8812 Form(s) ☐ 2439 ☐ 4136 ☐ 8863 ☐ 8885 ☐ 8962 or ☐ other (specify):	15	1366	(174)	1192
16	Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	16			
17	Total payments. Add lines 12 through 15, column C, and line 16	17			6309
Refund or Amount You Owe					
18	Overpayment, if any, as shown on original return or as previously adjusted by the IRS	18			6523
19	Subtract line 18 from line 17. (If less than zero, see instructions.)	19			-214
20	**Amount you owe.** If line 11, column C, is more than line 19, enter the difference	20			214
21	If line 11, column C, is less than line 19, enter the difference. This is the amount **overpaid** on this return	21			
22	Amount of line 21 you want **refunded to you**	22			
23	Amount of line 21 you want **applied to your (enter year)**: **estimated tax**	23			

Complete and sign this form on page 2.

Part I Dependents

Complete this part to change any information relating to your dependents. This would include a change in the number of dependents. Enter the information for the return year entered at the top of page 1.

			A. Original number of dependents reported or as previously adjusted	B. Net change—amount of increase or (decrease)	C. Correct number
24	Reserved for future use	24			
25	Your dependent children who lived with you	25	1		1
26	Reserved for future use	26			
27	Other dependents	27			
28	Reserved for future use	28			
29	Reserved for future use	29			

30 List **ALL** dependents (children and others) claimed on this amended return.

Dependents (see instructions):

If more than four dependents, see instructions and check here ☐

(a) First name Last name	(b) Social security number	(c) Relationship to you	(d) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
BRIAN D AMENDOLA	259-00-3214	SON	☒	☐
			☐	☐
			☐	☐
			☐	☐

Part II Explanation of Changes. In the space provided below, tell us why you are filing Form 1040-X.

Attach any supporting documents and new or changed forms and schedules.

Taxpayer brought a third W-2 he had forgotten.

Sign Here

Remember to keep a copy of this form for your records.

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

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

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
PRACTICE PREPARER			P00000000	☐ Self-employed
Firm's name THE PRACTICE RETURN COMPANY			Phone no. (706) 868-0985	
Firm's address 3003 1/2 ALLEN DRIVE PARKWAY COLUMBIA SC 29205			Firm's EIN	

Line 10

Credit Limit Worksheet

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

1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	**1.**	1288
2. Enter the amount from Schedule 3 (Form 1040), line 1 (foreign tax credit) and line 6l (Form 8978, line 14)	**2.**	
3. Subtract line 2 from line 1. Also enter this amount on Form 2441, line 10. But if zero or less, stop; you can't take the credit	**3.**	1288

Credit Limit Worksheet A

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or 1040-NR. | **1** | 1288 |

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

Schedule 3, line 1	+	
Schedule 3, line 2	+	480
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** | 480 |

3. Subtract line 2 from line 1. | **3** | 808 |

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** | 808 |

For the AMT, your net profit is $9,700, and you are allowed a section 179 deduction of $9,700 for the AMT. You have a section 179 deduction carryforward of $300 for the AMT.

You include a $700 negative adjustment on line 3 because your section 179 deduction for the AMT is $700 greater than your allowable regular tax deduction. In the following year, when you use the $1,000 regular tax carryforward, you will have a $700 positive related adjustment for the AMT because your AMT carryforward is only $300.

Line 4—Alternative Minimum Taxable Income

If your filing status is married filing separately and line 4 is more than $831,150, you must include an additional amount on line 4. If line 4 is $1,084,150 or more, include an additional $63,250. Otherwise, include 25% of the excess of the amount on line 4 over $831,150. For example, if the amount on line 4 is $851,150, enter $856,150 instead—the additional $5,000 is 25% of $20,000 ($851,150 minus $831,150).

Special Rule for Holders of a Residual Interest in a REMIC

If you held a residual interest in a real estate mortgage investment conduit (REMIC) in 2023, the amount you enter on line 4 may not be less than the amount on Schedule E, line 38, column (c). If the amount in column (c) is larger than the amount you would otherwise enter on line 4, enter the amount from column (c) instead and enter "Sch. Q" on the dotted line next to line 4.

If your filing status is married filing separately, be sure to include the additional amount that must be added to line 4 (as explained above) before you compare line 4 with the amount on Schedule E, line 38, column (c).

Part II—Alternative Minimum Tax

Line 5—Exemption Amount

If line 4 is more than the amount shown for your filing status in the middle column of the chart on line 5, see the Exemption Worksheet to figure the amount to enter on line 5.

Form 1040-NR. If you are filing Form 1040-NR, use the following chart to figure the amount to enter on line 5. However, if line 4 is more than the amount shown for your filing status in the middle column of the chart, use the Exemption Worksheet to figure the amount to enter on line 5.

IF your filing status is...	AND line 4 is not over...	THEN enter on line 5...
Single	$ 578,150	$ 81,300.
Married filing separately	578,150	63,250.
Qualifying surviving spouse	1,156,300	126,500.

Exemption Worksheet—Line 5

Keep for Your Records

Note. If Form 6251, line 4, is equal to or more than $903,500 if single or head of household, $1,662,300 if married filing jointly or qualifying surviving spouse, or $831,150 if married filing separately, your exemption is zero. **Don't** complete this worksheet; instead, enter the amount from Form 6251, line 4, on line 6 and go to line 7.

1. Enter $81,300 if single or head of household; $126,500 if married filing jointly or qualifying surviving spouse; or $63,250 if married filing separately	**1.**	85700
2. Enter your alternative minimum taxable income (AMTI) from Form 6251, line 4	**2.**	12855
3. Enter $578,150 if single or head of household; $1,156,300 if married filing jointly or qualifying surviving spouse; or $578,150 if married filing separately	**3.**	609350
4. Subtract line 3 from line 2. If zero or less, enter -0-	**4.**	
5. Multiply line 4 by 25% (0.25)	**5.**	
6. Subtract line 5 from line 1. If zero or less, enter -0-. Also, enter this amount on Form 6251, line 5, and go to Form 6251, line 6	**6.**	85700

QNA

Line 7

If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555, you must use the Foreign Earned Income Tax Worksheet in these instructions to figure the amount to enter on line 7.

Form 1040-NR. If you are filing Form 1040-NR and you reported capital gain distributions directly on Form 1040-NR, line 7; you reported qualified dividends on Form 1040-NR, line 3a; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III of Form 6251 and enter the amount from line 40 on line 7. All other Form 1040-NR filers, don't complete Part III. Instead, if Form 6251, line 6, is $220,700 or less ($110,350 or less if married filing separately), figure the amount to enter on line 7 by multiplying line 6 by 26% (0.26). Otherwise, figure the amount to enter on line 7 by multiplying line 6 by 28% (0.28) and subtracting $4,414 ($2,207 if married filing separately) from the result.

Line 8—Alternative Minimum Tax Foreign Tax Credit (AMTFTC)

The AMTFTC is a credit that you can claim against the AMT. You will figure the AMTFTC using the same limitation rules that apply to the foreign tax credit for regular tax purposes, but with AMT amounts. However, you may be able to simplify your AMTFTC calculation by electing to use some of the same amounts you used to figure your foreign tax credit. See *Simplified Limitation Election*, later, for more information.

Do I need to fill out line 8? Before figuring your AMTFTC, figure your foreign tax credit for the regular tax and complete Schedule 3 (Form 1040), line 1. Next, fill in Form 6251, line 10, as instructed. If the amount on line 10 is greater than or equal to the amount on line 7, do the following.

- Leave line 8 blank and enter -0- on line 11.
- See *Who Must File*, earlier, to find out if you must attach Form 6251 to your return.
- Determine if you can carry back or carry forward your unused 2023 AMTFTC. See *AMTFTC Carryback and Carryforward*, later. If you can carry back or carry forward your unused 2023 AMTFTC, you will need to complete line 8 for your records.

Form 8867 Due Diligence Notes
Taxpayer: RICHARD D AMENDOLA 257-00-4708

Dependent Information:

Name....: BRIAN D AMENDOLA
SSN.....: 259-00-3214 Relationship.....: SON
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes...:

Due Diligence Notes:

Paid Preparer's Earned Income Credit Checklist

DO NOT MAIL

Taxpayer name(s) shown on return	Taxpayer's social security number
RICHARD AMENDOLA	257-00-4708

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

Part I All Taxpayers

1	Enter preparer's name and PTIN ▶ PRACTICE PREPARER P00000000		
2	Is the taxpayer's filing status married filing separately?	☐ **Yes**	☒ **No**
	▶ If you checked **"Yes"** on line 2, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.		
3	Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work and is valid for EIC purposes? See the instructions before answering	☒ **Yes**	☐ **No**
	▶ If you checked **"No"** on line 3, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.		
4	Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)?	☐ **Yes**	☒ **No**
	▶ If you checked **"Yes"** on line 4, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.		
5a	Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2024 ?	☐ **Yes**	☒ **No**
	▶ If you checked **"Yes"** on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.		
b	Is the taxpayer's filing status married filing jointly?	☐ **Yes**	☐ **No**
	▶ If you checked **"Yes"** on line 5a and **"No"** on line 5b, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.		
6	Is the taxpayer's **investment income** more than $3,600? See the instructions before answering.	☐ **Yes**	☒ **No**
	▶ If you checked **"Yes"** on line 6, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.		
7	Could the taxpayer be a **qualifying child** of another person for 2024 ? If the taxpayer's filing status is married filing jointly, check **"No."** Otherwise, see instructions before answering	☐ **Yes**	☒ **No**
	▶ If you checked **"Yes"** on line 7, **stop;** the taxpayer **cannot** take the EIC. Otherwise, go to Part II or Part III, whichever applies.		

Part II Taxpayers With a Child

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

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

Note: If there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children).

EIC Due Diligence Notes
Taxpayer: RICHARD D AMENDOLA 257-00-4708

Due Diligence Information Obtained on 12/08/2024 from TAXPAYER.

EIC Due Diligence Notes:

Worksheet A—2023 EIC—Line 27

Keep for Your Records

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

Part 1 All Filers Using Worksheet A

1. Enter your earned income from Step 5. | 1 | 44255 |

2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN as defined earlier. Enter the credit here. | 2 | 768 |

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

3. Enter the amount from Form 1040 or 1040-SR, line 11. | 3 | 44255 |

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

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

☐ **No.** Go to line 5.

Part 2 Filers Who Answered "No" on Line 4

5. If you have:

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

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

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

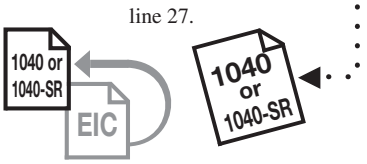
Part 3 Your Earned Income Credit

6. This is your earned income credit. | 6 | 768 |

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

Reminder—

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



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

Worksheet B—2023 EIC—Line 27

Keep for Your Records

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

√ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.

√ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

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

1a.	Enter the amount from Schedule SE, Part I, line 3.		1a	
b.	Enter any amount from Schedule SE, Part I, line 4b and line 5a.	+	1b	
c.	Combine lines 1a and 1b.	=	1c	
d.	Enter the amount from Schedule SE, Part I, line 13.	−	1d	
e.	Subtract line 1d from line 1c.	=	1e	

Part 2

Self-Employed NOT Required To File Schedule SE

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

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

a.	Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.		2a	
b.	Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.	+	2b	
c.	Combine lines 2a and 2b.	=	2c	

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

Part 3

Statutory Employees Filing Schedule C

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

Part 4

All Filers Using Worksheet B

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

4a. Enter your earned income from Step 5. — **4a** 44255

b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.** — **4b** 44255

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

5. If you have:

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

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

☐ **No.** STOP You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

Need more information or forms? Visit IRS.gov.

Worksheet B —2023 EIC—Line 27—*Continued* *Keep for Your Records*

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b. | 6 | 44255 |

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here. | 7 | 768 |

If line 7 is zero, STOP You can't take the credit.
Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

8. Enter the amount from Form 1040 or 1040-SR, line 11. | 8 | 44255 |

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

☒ **Yes.** Skip line 10; enter the amount from line 7 on line 11.

☐ **No.** Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:

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

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

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

Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

Part 7

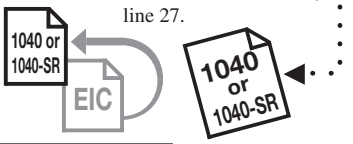
Your Earned Income Credit

11. This is your earned income credit. | 11 | 768 |

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

Reminder—

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



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