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

CLIENT : 334-00-5179 PATRICIA S SPROUT BIRTH DATE : 06/15/1968 Age:56

ADDRESS : 4224 W 179TH ST PREPARER : 125
: EVANS GA 30809

Main : (706) 868-0985 PREPARER FEE :
Cell : ELECTRONIC :
Work : TOTAL FEES :
STATUS : MARRIED SEPARATE
FED TYPE: Regular Tax
ST TYPE : Regular Tax EFFECTIVE RATE: 12.80%
E-MAIL : PSSPROUT@YAHOO.COM

LISTING OF FORMS FOR THIS RETURN

FORM 1040
SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)
SCHEDULE 2 (ADDITIONAL TAXES)
SCHEDULE 3 (ADDITIONAL CREDITS AND PAYMENTS)
FORM W-2
FORM 1099-NEC (NONEMPLOYEE COMPENSATION)
SCHEDULE C (BUSINESS INCOME)
SCHEDULE SE (SELF EMPLOYMENT TAX)
FORM 5695 (RESIDENTIAL ENERGY CREDITS)
FORM 8995 (QUALIFIED BUSINESS INCOME DEDUCTION)

* QUICK SUMMARY *

SUMMARY	FEDERAL
FILING STATUS	3
TOTAL INCOME	70941
TOTAL ADJUSTMENTS	217
ADJUSTED GROSS INCOME	70724
DEDUCTIONS	14600
EXEMPTIONS	0
TAXABLE INCOME	55555
TAX	7280
CREDITS	600
OTHER TAXES	433
PAYMENTS	7708
REFUND	595
AMOUNT DUE	0

* 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	36-2684803	GOVERNORS STATE UNI	67880	7708	4209	984	3361	GA
		TOTALS.....		67880	7708	4209	984	3361	

CLIENT : PATRICIA SPROUT 334-00-5179

PREPARER : 125 DATE : 12/16/2024

* 1099-MISC/1099-NEC INCOME FORMS SUMMARY *

	[T/S]	EIN	PAYER	RENTS	ROYALTIES	OTHER INCOME	FEDERAL WITH	NONEMPL COMP
1.	T	36-3916733	WARNER RESIDENTIAL S	0	0	0	0	6240
			TOTALS.....	0	0	0	0	6240

	a Employee's social security number 334-00-5179	OMB No. 1545-0008

b Employer identification number (EIN) 36-2684803	1 Wages, tips, other compensation 67880	2 Federal income tax withheld 7708
c Employer's name, address, and ZIP code GOVERNORS STATE UNIVERSITY 1 UNIVERSITY PKWY HEPHZIBAH GA 30815	3 Social security wages 67880 5 Medicare wages and tips 67880 7 Social security tips	4 Social security tax withheld 4209 6 Medicare tax withheld 984 8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial PATRICIA S Last name SPROUT Suff. 4224 W 179TH ST EVANS GA 30809 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 362684803	67880	3361			

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 5 Medicare wages and tips 7 Social security tips	4 Social security tax withheld 6 Medicare tax withheld 8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. 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

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

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116 Form **1099-NEC** (Rev. January 2024) For calendar year 2024	**Nonemployee Compensation**
WARNER RESIDENTIAL SALES 120 LALLE ST FL 20 ISLAMORADA FL 33036			

PAYER'S TIN	RECIPIENT'S TIN	**1** Nonemployee compensation	**Copy B** **For Recipient**
36-3916733	334-00-5179	$ 6240	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

RECIPIENT'S name	**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐
PATRICIA S SPROUT	**3**
Street address (including apt. no.) 4224 W 179TH ST	**4 Federal income tax withheld** $
City or town, state or province, country, and ZIP or foreign postal code EVANS GA 30809	
Account number (see instructions)	

5 State tax withheld	**6** State/Payer's state no.	**7** State income
$		$
$		$

Form **1099-NEC** (Rev. 1-2024) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

QNA

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
PATRICIA S	SPROUT	334-00-5179
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
		334-00-3144

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
4224 W 179TH ST

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
EVANS GA 30809

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: PATRICK S SPROUT
☐ 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
			☐	☐
			☐	☐
			☐	☐
			☐	☐

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	67880
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	67880
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	3061
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**				9	70941
10	Adjustments to income from Schedule 1, line 26				10	217
11	Subtract line 10 from line 9. This is your **adjusted gross income**				11	70724
12	**Standard deduction or itemized deductions** (from Schedule A)				12	14600
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	569
14	Add lines 12 and 13				14	15169
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**				15	55555

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	7280
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	7280
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	600
	21	Add lines 19 and 20	21	600
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	6680
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	433
	24	Add lines 22 and 23. This is your **total tax**	24	7113
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2 — 25a: 7708		
	b	Form(s) 1099 — 25b:		
	c	Other forms (see instructions) — 25c:		
	d	Add lines 25a through 25c	25d	7708
If you have a qualifying child, attach Sch. EIC.	26	2024 estimated tax payments and amount applied from 2023 return	26	
	27	Earned income credit (EIC) — 27:		
	28	Additional child tax credit from Schedule 8812 — 28:		
	29	American opportunity credit from Form 8863, line 8 — 29:		
	30	Reserved for future use — 30:		
	31	Amount from Schedule 3, line 15 — 31:		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**	32	
	33	Add lines 25d, 26, and 32. These are your **total payments**	33	7708
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	595
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐	35a	595
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.)
		TEACHER	
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 PSSPROUT@YAHOO.COM

Paid Preparer Use Only

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

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

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

SCHEDULE 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: PATRICIA SPROUT

Your social security number: 334-00-5179

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	3061
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	
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 nonqualifed 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	3061

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	217
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	217

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: PATRICIA SPROUT

Your social security number: 334-00-5179

Part I Tax

1	Additions to tax:				
a	Excess advance premium tax credit repayment. Attach Form 8962	**1a**			
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)	**1b**			
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)	**1c**			
d	Recapture of net EPE from Form 4255, line 2a, column (l)	**1d**			
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)	**1e**			
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)	**1f**			
y	Other additions to tax (see instructions): _____	**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			**4**	433
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	**5**			
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	**6**			
7	Total additional social security and Medicare tax. Add lines 5 and 6			**7**	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐			**8**	
9	Household employment taxes. Attach Schedule H			**9**	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required			**10**	
11	Additional Medicare Tax. Attach Form 8959			**11**	
12	Net investment income tax. Attach Form 8960			**12**	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12			**13**	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares			**14**	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			**15**	
16	Recapture of low-income housing credit. Attach Form 8611			**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**	433

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: PATRICIA SPROUT

Your social security number: 334-00-5179

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	
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	600
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	600

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 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	Link:3	Social security number (SSN)
PATRICIA S SPROUT		334-00-5179

A Principal business or profession, including product or service (see instructions)
OFFICES OF REAL ESTATE AGENTS AND BROKERS

B Enter code from instructions: 5 3 1 2 1 0

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: **(1)** [X] 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 . [X] **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** [X] **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	6240
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	6240
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	6240
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	6240

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		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	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
				22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
14	Employee benefit programs (other than on line 19)	14		24	Travel and meals:		
				a	Travel	24a	
				b	Deductible meals (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	3179
b	Other	16b		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
17	Legal and professional services	17					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	3179
29	Tentative profit or (loss). Subtract line 28 from line 7	29	3061
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	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • 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.	31	3061
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.	

QNA

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	
36	Purchases less cost of items withdrawn for personal use	36	
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	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

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) ____/____/____

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 _____ b Commuting (see instructions) _____ c Other _____

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.

BROKERAGE FEES	1140
INTERNET FEES	594
LICENSING FEE	153
SOFTWARE	101
MEMBERSHIP	1117
GIFTS	74

48 **Total other expenses.** Enter here and on line 27a 48 3179

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

OMB No. 1545-0074

2024

Attachment Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

PATRICIA S SPROUT

Social security number of person with **self-employment** income: 334-00-5179

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A		**1a**	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ		**1b**	( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order		**2**	3061
3	Combine lines 1a, 1b, and 2		**3**	3061
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **Note:** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		**4a**	2827
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income**, enter -0- and continue		**4c**	2827
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	**5a**		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		**5b**	
6	Add lines 4c and 5b		**6**	2827
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2024		**7**	168,600
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $168,600 or more, skip lines 8b through 10, and go to line 11	**8a**	67880	
b	Unreported tips subject to social security tax from Form 4137, line 10	**8b**		
c	Wages subject to social security tax from Form 8919, line 10	**8c**		
d	Add lines 8a, 8b, and 8c		**8d**	67880
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11		**9**	100720
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)		**10**	351
11	Multiply line 6 by 2.9% (0.029)		**11**	82
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3**		**12**	433
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15**	**13**	217	

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.

Go to *www.irs.gov/Form8995* for instructions and the latest information.

OMB No. 1545-2294

2024

Attachment Sequence No. **55**

Name(s) shown on return: PATRICIA SPROUT

Your taxpayer identification number: 334-00-5179

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	OFFICES OF REAL ESTATE AGENTS AND BROKERS	334-00-5179	2844
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	2844		
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	2844		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	569
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	569
11	Taxable income before qualified business income deduction (see instructions)	11	56124		
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	56124		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	11225
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	569
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	( )

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

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

Go to *www.irs.gov/Form5695* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **75**

Name(s) shown on return

PATRICIA SPROUT

Your social security number

334-00-5179

Part I **Residential Clean Energy Credit** (See instructions before completing this part.)

Note: Skip lines 1 through 11 if you only have a **credit carryforward from 2023**.

Enter the complete address of the home where you installed the property and/or technology associated with lines 1 through 4 and 5b. For more than one home, see instructions.

Number and street | Unit no. | City or town | State | ZIP code

1	Qualified solar electric property costs	**1**		
2	Qualified solar water heating property costs	**2**		
3	Qualified small wind energy property costs	**3**		
4	Qualified geothermal heat pump property costs	**4**		
5a	Qualified battery storage technology. Does the qualified battery storage technology have a capacity of at least 3 kilowatt hours? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified battery storage technology	**5a**	☐ **Yes** ☒ **No**	
b	If you checked the "Yes" box, enter the qualified battery technology costs	**5b**		
6a	Add lines 1 through 5b	**6a**		
b	Multiply line 6a by 30% (0.30)	**6b**		
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your **main home** located in the United States? (See instructions.)	**7a**	☐ **Yes** ☒ **No**	

If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11.

b Enter the complete address of the main home where you installed the fuel cell property.

Number and street | Unit no. | City or town | State | ZIP code

c If the special rule for joint occupants applies, check here ☐ and attach a statement. (See instructions.)

8	Qualified fuel cell property costs	**8**		
9	Multiply line 8 by 30% (0.30)	**9**		
10	Kilowatt capacity of property on line 8 above _____ x $1,000	**10**		
11	Enter the smaller of line 9 or line 10	**11**		
12	Credit carryforward from 2023. Enter the amount, if any, from your 2023 Form 5695, line 16	**12**		
13	Add lines 6b, 11, and 12	**13**		
14	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet. (See instructions.)	**14**		6680
15	**Residential clean energy credit.** Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5a	**15**		
16	Credit carryforward to 2025. If line 15 is less than line 13, subtract line 15 from line 13	**16**		

Part II Energy Efficient Home Improvement Credit

Section A—Qualified Energy Efficiency Improvements

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

Section B—Residential Energy Property Expenditures

21a	Did you incur costs for qualified energy property installed on or in connection with a home located in the United States?		**21a**	☒ Yes ☐ No
b	Was the qualified energy property originally placed into service by you?		**21b**	☒ Yes ☐ No
	If you checked the "No" box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26.			
c	Enter the complete address of each home where you installed qualified energy property.			

Number and street	Unit no.	City or town	State	ZIP code
4224 W 179TH ST		EVANS	GA	30809

22	Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)			
a	Enter the cost of central air conditioners	**22a**	5856	
b	Multiply line 22a by 30% (0.30). Enter the results. Do **not** enter more than $600		**22b**	600
23a	Enter the cost of natural gas, propane, or oil water heaters	**23a**		
b	Multiply line 23a by 30% (0.30). Enter the results. Do **not** enter more than $600		**23b**	
24a	Enter the cost of natural gas, propane, or oil furnace or hot water boilers	**24a**		
b	Multiply line 24a by 30% (0.30). Enter the results. Do **not** enter more than $600		**24b**	

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

25a	Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders	**25a**			
b	Multiply line 25a by 30% (0.30). Enter the results. Do **not** enter more than $600			**25b**	
26	Home energy audits.				
a	Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.)			**26a**	☐ **Yes** ☒ **No**
	If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27.				
b	Enter the cost of the home energy audits	**26b**			
c	Multiply line 26b by 30% (0.30). Enter the results. Do **not** enter more than $150			**26c**	
27	Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c	**27**	600		
28	Enter the smaller of line 27 or $1,200			**28**	600
29	Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.				
a	Enter the cost of electric or natural gas heat pumps	**29a**			
b	Enter the cost of electric or natural gas heat pump water heaters	**29b**			
c	Enter the cost of biomass stoves and biomass boilers	**29c**			
d	Add lines 29a, 29b, and 29c	**29d**			
e	Multiply line 29d by 30% (0.30). Enter the results. Do **not** enter more than $2,000			**29e**	
30	Add lines 28 and 29e			**30**	600
31	Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.)			**31**	7280
32	**Energy efficient home improvement credit.** Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b			**32**	600
a	If the special rule for joint occupants applies, check here ☐ and attach a statement. (See instructions.)				

QNA

Residential Clean Energy Credit Limit Worksheet—Line 14

1.	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	1.	7280
2.	Enter the total of the following credit(s)/adjustment(s) if you are taking the credit(s)/adjustment(s) on your 2024 income tax return:		
	+ Amount on Schedule 3 (Form 1040), line 6l		
	+ Foreign Tax Credit, Schedule 3 (Form 1040), line 1		
	+ Credit for Child and Dependent Care Expenses, Schedule 3 (Form 1040), line 2		
	+ Credit for the Elderly or the Disabled, Schedule 3 (Form 1040), line 6d		
	+ Nonrefundable Education Credits, Schedule 3 (Form 1040), line 3		
	+ Retirement Savings Contributions Credit, Schedule 3 (Form 1040), line 4		
	+ Energy efficient home improvement credit, Form 5695, line 32*		600
	+ Credit for previously owned clean vehicles, Schedule 3 (Form 1040), line 6m		
	+ Clean Vehicle Credit, Schedule 3 (Form 1040), line 6f		
	+ Child tax credit or credit for other dependents, Form 1040, 1040-SR, or 1040-NR, line 19*		
	+ Mortgage Interest Credit, Schedule 3 (Form 1040), line 6g		
	+ Adoption Credit, Schedule 3 (Form 1040), line 6c		
	+ Carryforward of the District of Columbia First-Time Homebuyer Credit, Schedule 3 (Form 1040), line 6h		
	Note. *Enter the total of the preceding credit(s)/adjustment(s), only if allowed and taken on your 2024 income tax return. Not all credits/adjustments are available for all years nor for all filers. See the instructions for your 2024 income tax return.*	2.	600
3.	Subtract line 2 from line 1. Also enter this amount on Form 5695, line 14. If zero or less, enter -0- on Form 5695, lines 14 and 15	3.	6680

* Include the amount in the instructions for Schedule 8812 (Form 1040), Credit Limit Worksheet B, line 14, instead of the amount from Form 1040, 1040-SR, or 1040-NR, line 19, if the instructions for Schedule 8812 (Form 1040) direct you to complete Credit Limit Worksheet B.

Manufacturer's certification. For purposes of taking the credit, you can rely on the manufacturer's certification, in writing, that a product is qualifying property for the credit. Don't attach the certification to your return. Keep it for your records.

Line 16

If you can't use all of the credit because of the tax liability limit (that is, line 14 is less than line 13), you can carry the unused portion of the credit to 2025.

File this form even if you can't use any of your credit in 2024.

Part II
Energy Efficient Home Improvement Credit

Section A—Qualified Energy Efficiency Improvements

Lines 17a Through 17e

Line 17a. To qualify for the credit, any qualified energy efficiency improvements must have been for your main home located in the United States. See *Main home*, earlier. If you check the "No" box, you can't take the energy efficient home improvement credit.

Line 17b. To qualify for the credit, you must be the original user of the qualified energy efficiency improvements. If you check the "No" box, you can't take the energy efficient home improvement credit.

Line 17c. To qualify for the credit, the components must be reasonably expected to remain in use for at least 5 years on your main home located in the United States. If you check the "No" box, you can't take the energy efficient home improvement credit.

Line 17d. Enter the complete address of your main home during 2024. You can only claim the energy efficient home improvement credit on one main home.

Line 17e. You cannot claim the credit for expenses related to the construction of a new home. If you are claiming the credit only for expenses for qualified improvements to an existing home or for an addition or renovation to an existing home, check the "No" box. If the qualified improvements for which you are seeking to claim the credit are related to the construction of a new home, check the "Yes" box. If you check the "Yes" box, skip lines 18a through 20b.

Lines 18a and 18b

Note. *A reference to the IECC is a reference to the International Energy Conservation Code as in effect (with supplements) on January 1, 2021, for components placed in service during 2024.*

CAUTION *Don't include on lines 18a, 19a, 19c, and 20a any amounts paid for the onsite preparation, assembly, or original installation of the components.*

Line 18a. Enter the amounts you paid for any insulation material or air sealing material or system (including any vapor retarder or seal to limit infiltration) that is specifically and primarily designed to reduce the heat loss or gain of your home when installed in or on such home and meets the criteria established by the IECC.

Don't enter more than $1,200 on line 18b.

CAUTION *A component isn't specifically and primarily designed to reduce the heat loss or gain of your home if it provides structural support or a finished surface (such as drywall or siding) or its principal purpose is to serve any function unrelated to the reduction of heat loss or gain.*

Energy Efficient Home Improvement Credit Limit Worksheet—Line 31

1.	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . .	1.	7280
2.	Enter the total of the following credit(s)/adjustment(s) if you are taking the credit(s)/adjustment(s) on your 2024 income tax return:		
	+ Amount on Schedule 3 (Form 1040), line 6l		
	+ Foreign Tax Credit, Schedule 3 (Form 1040), line 1		
	+ Credit for Child or Dependent Care Expenses, Schedule 3 (Form 1040), line 2		
	+ Credit for the Elderly or the Disabled, Schedule 3 (Form 1040), line 6d		
	+ Nonrefundable Education Credits, Schedule 3 (Form 1040), line 3 . .		
	+ Retirement Savings Contributions Credit, Schedule 3 (Form 1040), line 4		
	Note. *Enter the total of the preceding credit(s)/adjustment(s) only if allowed and taken on your 2024 income tax return. Not all credits/adjustments are available for all years nor for all filers. See the instructions for your 2024 income tax return.*	2.	
3.	Subtract line 2 from line 1. Also enter this amount on Form 5695, line 31. If zero or less, enter -0- on Form 5695, lines 31 and 32	3.	7280

Line 32a

If you occupy your home jointly or your filing status is married filing separately, and you are filing separate Forms 5695 to claim the energy efficient home improvement credit, check the box on line 32a and attach a statement explaining how you allocated the credit. See *Joint occupancy*, earlier.