

**ATS Test Scenario 2**  
**Taxpayer: Sean John and Joan Jackson**  
**SSN: 400-00-1038**

Test Scenario 2 includes the following forms:

- Form 1040
- Form W-2 (2)
- Schedule 1
- Schedule A
- Schedule C
- Schedule EIC
- Form 8283
- Form 8867

**Additional Information:**

- Primary Taxpayer's Date of Birth is August 2, 1966.
- Secondary Taxpayer's Date of Birth is March 19, 1965.
- Dependent's Date of Birth is July 20, 2006.
- Spouse Identity Protection PIN is 876543.
- Assume all mileage occurred before July 1, 2024, on Schedule C, Part IV, line 44a.
- Taxpayer paid an estimated tax payment of \$425.00 in 2024 (applied from 2023 return).
- Taxpayer's qualified contribution gift(s) by cash or check on Schedule A is \$200 on the dotted line and line 11 is \$250.
- Taxpayer elects not to claim the Other Dependent Credit.
- The Taxpayers are patrons in a specified agricultural cooperative; therefore, they do not qualify for the Qualified Business Income Deduction.

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 Sean Last name John Your social security number 400 00 1038

If joint return, spouse's first name and middle initial Joan Last name Jackson Spouse's social security number 400 00 1071

Home address (number and street). If you have a P.O. box, see instructions. 26 Dancing Daisy Drive Apt. no. Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. Charleston State SC ZIP code 29455 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.

Foreign country name Foreign province/state/county Foreign postal code Foreign postal code [X] You [ ] Spouse

Filing Status [ ] Single [ ] Married filing jointly (even if only one had income) [ ] Married filing separately (MFS) [ ] Head of household (HOH) [ ] Qualifying surviving spouse (QSS) [X] 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): Joan Jackson

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.) [X] 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

Table with 6 columns: (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. Row 1: Sam, Jackson, 400 00 1071, son, [ ], [ ]

Income section with rows 1a through 1z. 1a Total amount from Form(s) W-2, box 1 (see instructions) 1b Household employee wages not reported on Form(s) W-2 1c Tip income not reported on line 1a (see instructions) 1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1e Taxable dependent care benefits from Form 2441, line 26 1f Employer-provided adoption benefits from Form 8839, line 29 1g Wages from Form 8919, line 6 1h Other earned income (see instructions) 1i Nontaxable combat pay election (see instructions) 1z Add lines 1a through 1h

Table with 4 columns: 2a Tax-exempt interest, 2b Taxable interest, 3a Qualified dividends, 3b Ordinary dividends, 4a IRA distributions, 4b Taxable amount, 5a Pensions and annuities, 5b Taxable amount, 6a Social security benefits, 6b Taxable amount

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 10 Adjustments to income from Schedule 1, line 26 10 11 Subtract line 10 from line 9. This is your adjusted gross income 11 12 Standard deduction or itemized deductions (from Schedule A) 12 13 Qualified business income deduction from Form 8995 or Form 8995-A 13 14 Add lines 12 and 13 14 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15

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.

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	<b>16</b>
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>
	<b>18</b>	Add lines 16 and 17	<b>18</b>
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>
	<b>21</b>	Add lines 19 and 20	<b>21</b>
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	
	<b>b</b>	Form(s) 1099	<b>25b</b>	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	
	<b>26</b>	2024 estimated tax payments and amount applied from 2023 return	<b>26</b>	
	<b>27</b>	Earned income credit (EIC)	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b>	Reserved for future use	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>		
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>		
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>		

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>
	<b>b</b>	Routing number: _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	<b>d</b>	Account number: _____	
<b>36</b>	Amount of line 34 you want <b>applied to your 2025 estimated tax</b>	<b>36</b>	

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>

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


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

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> 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 <b>Walter Young</b>	Preparer's signature <i>Walter Young</i>	Date <b>4/5/2024</b>	PTIN <b>P00000001</b>	Check if: <input checked="" type="checkbox"/> Self-employed
Firm's name <b>Young's Tax Service</b>	Firm's address <b>1111 New York Avenue New York, NY 10022</b>		Phone no. <b>800-123-4567</b>	Firm's EIN <b>0000000-79</b>


a Employee's social security number <b>400-00-1038</b>		Safe, accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .	
b Employer identification number (EIN) <b>00-1111111</b>			1 Wages, tips, other compensation <b>29,513</b>		2 Federal income tax withheld <b>1,254</b>		
c Employer's name, address, and ZIP code  <b>Speedway LLC 3622 Savannah Hwy Johns Island, SC 29455</b>			3 Social security wages <b>29,513</b>		4 Social security tax withheld <b>1,830</b>		
			5 Medicare wages and tips <b>29,513</b>		6 Medicare tax withheld <b>428</b>		
			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.  <b>Sean John 26 Dancing Daisy Drive Charleston, SC 29455</b>			11 Nonqualified plans		12a See instructions for box 12		
			13 Statutory employee      Retirement plan      Third-party sick pay <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other		12c		
					12d		
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	
SC	00-0000056	29,513	945				

Form **W-2** Wage and Tax Statement

**2024**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

<b>a</b> Employee's social security number 400-00-1071		Safe, accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .	
<b>b</b> Employer identification number (EIN) 00-0000013			<b>1</b> Wages, tips, other compensation 9,217		<b>2</b> Federal income tax withheld 185		
<b>c</b> Employer's name, address, and ZIP code Kroger 1985 Folly Rd Charleston, SC 29412			<b>3</b> Social security wages 9,217		<b>4</b> Social security tax withheld 571		
			<b>5</b> Medicare wages and tips 9,217		<b>6</b> Medicare tax withheld 134		
			<b>7</b> Social security tips		<b>8</b> Allocated tips		
<b>d</b> Control number			<b>9</b>		<b>10</b> Dependent care benefits		
<b>e</b> Employee's first name and initial      Last name      Suff.  Joan Jackson 26 Dancing Daisy Drive Charleston, SC 29455			<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o d e		
			<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o d e		
			<b>14</b> Other		<b>12c</b> C o d e		
					<b>12d</b> C o d e		
<b>f</b> Employee's address and ZIP code							
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name	
SC	00-0000056	9,217	123				

Form **W-2** Wage and Tax Statement

2024

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

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

2024 Attachment Sequence No. 01

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

Your social security number

Sean John & Joan Jackson

400-00-1038

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

Table with 10 main rows and sub-rows (8a-8z) for 'Additional Income'. Includes categories like 'Taxable refunds', 'Business income', 'Other gains', 'Rental real estate', etc. Includes a large watermark 'DO NOT FILE' and 'ONLY DRAFT'.

**Part II Adjustments to Income**

<b>11</b>	Educator expenses		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE		<b>15</b>	
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings		<b>18</b>	
<b>19a</b>	Alimony paid		<b>19a</b>	
<b>b</b>	Recipient's SSN			
<b>c</b>	Date of original divorce or separation agreement (see instructions):			
<b>20</b>	IRA deduction		<b>20</b>	
<b>21</b>	Student loan interest deduction		<b>21</b>	
<b>22</b>	Reserved for future use		<b>22</b>	
<b>23</b>	Archer MSA deduction		<b>23</b>	
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay (see instructions)	<b>24a</b>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	<b>24b</b>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	<b>24h</b>		
<b>i</b>	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	<b>24i</b>		
<b>j</b>	Housing deduction from Form 2555	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		<b>26</b>	0

**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](http://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

Sean John & Joan Jackson

Your social security number  
400-00-1038

**Medical and Dental Expenses**

**Caution:** Do not include expenses reimbursed or paid by others.

<b>1</b>	Medical and dental expenses (see instructions)		<b>1</b>
<b>2</b>	Enter amount from Form 1040 or 1040-SR, line 11	<b>2</b>	
<b>3</b>	Multiply line 2 by 7.5% (0.075)		<b>3</b>
<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		<b>4</b>

**Taxes You Paid**

<b>5</b>	State and local taxes.		
<b>a</b>	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 <input type="checkbox"/>	<b>5a</b>	1,068
<b>b</b>	State and local real estate taxes (see instructions)	<b>5b</b>	10,509
<b>c</b>	State and local personal property taxes	<b>5c</b>	
<b>d</b>	Add lines 5a through 5c	<b>5d</b>	11,577
<b>e</b>	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	<b>5e</b>	
<b>6</b>	Other taxes. List type and amount: _____	<b>6</b>	
<b>7</b>	Add lines 5e and 6		<b>7</b>

**Interest You Paid**

**Caution:** Your mortgage interest deduction may be limited. See instructions.

<b>8</b>	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 <input type="checkbox"/>		
<b>a</b>	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	<b>8a</b>	16,854
<b>b</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 _____	<b>8b</b>	
<b>c</b>	Points not reported to you on Form 1098. See instructions for special rules	<b>8c</b>	450
<b>d</b>	Reserved for future use	<b>8d</b>	
<b>e</b>	Add lines 8a through 8c	<b>8e</b>	
<b>9</b>	Investment interest. Attach Form 4952 if required. See instructions	<b>9</b>	
<b>10</b>	Add lines 8e and 9		<b>10</b>

**Gifts to Charity**

**Caution:** If you made a gift and got a benefit for it, see instructions.

<b>11</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	<b>11</b>	250
<b>12</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	<b>12</b>	735
<b>13</b>	Carryover from prior year	<b>13</b>	
<b>14</b>	Add lines 11 through 13		<b>14</b>

**Casualty and Theft Losses**

<b>15</b>	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		<b>15</b>
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**Other Itemized Deductions**

<b>16</b>	Other—from list in instructions. List type and amount: _____		<b>16</b>
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**Total Itemized Deductions**

<b>17</b>	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		<b>17</b>
<b>18</b>	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		



SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074

2024

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service

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.

Name of proprietor: Sean John. Social security number (SSN): 400-00-1038. Business name: Insurance Sales. Business address: 525 Maple Ave, Charleston, SC 29455. Accounting method: Cash. Did you materially participate? Yes. Did you start or acquire this business during 2024? No. Did you make any payments in 2024 that would require you to file Form(s) 1099? Yes. If "Yes," did you or will you file required Form(s) 1099? No.

Part I Income

Table with 7 rows for income items: 1 Gross receipts or sales, 2 Returns and allowances, 3 Subtract line 2 from line 1, 4 Cost of goods sold, 5 Gross profit, 6 Other income, 7 Gross income.

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

Table with 31 rows for expenses: 8 Advertising (825), 9 Car and truck expenses (455), 10-17 Other expenses, 18 Office expense, 19 Pension and profit-sharing plans (500), 20-27 Other expenses, 28 Total expenses, 29 Tentative profit or (loss), 30 Expenses for business use of your home, 31 Net profit or (loss), 32 Investment risk options.

**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

<b>35</b> Inventory at beginning of year. If different from last year's closing inventory, attach explanation	<b>35</b>
<b>36</b> Purchases less cost of items withdrawn for personal use	<b>36</b>
<b>37</b> Cost of labor. Do not include any amounts paid to yourself	<b>37</b>
<b>38</b> Materials and supplies	<b>38</b>
<b>39</b> Other costs	<b>39</b>
<b>40</b> Add lines 35 through 39	<b>40</b>
<b>41</b> Inventory at end of year	<b>41</b>
<b>42</b> <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4	<b>42</b>

**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) 08 / 21 / 2022

**44** Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:

<b>a</b> Business <u>712</u>	<b>b</b> Commuting (see instructions) <u>695</u>	<b>c</b> Other <u>15,113</u>
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**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.


<b>48</b> Total other expenses. Enter here and on line 27a	<b>48</b>
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**SCHEDULE EIC  
(Form 1040)**

**Earned Income Credit  
Qualifying Child Information**

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service

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

Name(s) shown on return

Sean John & Judy Jackson

Your social security number

400-00-1038

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.



- 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**

	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name: Sam, Last name: Jackson	First name: , Last name:	First name: , Last name:
<b>2 Child's SSN</b> 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.	400-00-1070		
<b>3 Child's year of birth</b>	Year: 2 0 0 6 <i>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.</i>	Year: _____ <i>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.</i>	Year: _____ <i>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.</i>
<b>4a</b> Was the child under age 24 at the end of 2024, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2024?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	SON		
<b>6 Number of months child lived with you in the United States during 2024</b> • 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 <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

# Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Go to [www.irs.gov/Form8283](http://www.irs.gov/Form8283) for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return <b>Sean John &amp; Joan Jackson</b>	Identifying number <b>400-00-1038</b>
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Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: \_\_\_\_\_ Identifying number: \_\_\_\_\_

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions . . . . .

**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities**—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	Goodwill, 936 Folly Road Charleston, SC 29412	<input type="checkbox"/>	Clothes & toys
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	

**Note:** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

A	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	11/12/2024	Various	Purchase	3,570	735	Thrift store value
B						
C						
D						

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)**—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.

**Part I Information on Donated Property**

- 2 Check the box that describes the type of property donated. See instructions for definitions.
- |   |  |   |
|---|--|---|
| a <input type="checkbox"/> Art (contribution of \$20,000 or more)         | d <input type="checkbox"/> Other real estate     | i <input type="checkbox"/> Vehicles                     |
| b <input type="checkbox"/> Qualified conservation contribution            | e <input type="checkbox"/> Equipment             | j <input type="checkbox"/> Clothing and household items |
| b(1) <input type="checkbox"/> Certified historic structure<br>NPS # _____ | f <input type="checkbox"/> Securities            | k <input type="checkbox"/> Digital assets               |
| c <input type="checkbox"/> Art (contribution of less than \$20,000)       | g <input type="checkbox"/> Collectibles          | l <input type="checkbox"/> Other                        |
|   | h <input type="checkbox"/> Intellectual property |   |

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			
B			
C			

A	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)
A						
B						
C						

Name(s) shown on your income tax return <b>Sean John &amp; Joan Jackson</b>	Identifying number <b>400-00-1038</b>
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**Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)—**  
 Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I.  
 Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also  
 attach the required statement. See instructions.

- 4a** Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest \_\_\_\_\_  
 If Section B, Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Section B, Part I: **(1)** For this tax year . . . \_\_\_\_\_  
**(2)** For any prior tax years \_\_\_\_\_
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different  
 from the donee organization in Section B, Part V, below):  
 Name of charitable organization (donee)  
 \_\_\_\_\_  
 Address (number, street, and room or suite no.) \_\_\_\_\_ City or town, state, and ZIP code \_\_\_\_\_
- d** For tangible property, enter the place where the property is located or kept \_\_\_\_\_
- e** Name of any person, other than the donee organization, having actual possession of the property \_\_\_\_\_

	Yes	No
<b>5a</b> Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Is there a restriction limiting the donated property for a particular use? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**Part III Taxpayer (Donor) Statement—**List each item included in Section B, Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

Signature of taxpayer (donor) _____	Date _____
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**Part IV Declaration of Appraiser—**See instructions.

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

<b>Sign Here</b>	Appraiser signature _____	Date _____
	Appraiser name _____	Title _____

Business address (including room or suite no.) _____	Identifying number _____
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City or town, state, and ZIP code \_\_\_\_\_

**Part V Donee Acknowledgment—**See instructions.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date \_\_\_\_\_  
 Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . .  Yes  No

Name of charitable organization (donee) _____	Employer identification number _____
Address (number, street, and room or suite no.) _____	City or town, state, and ZIP code _____
Authorized signature _____	Title _____ Date _____

**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](http://www.irs.gov/Form8867) for instructions and the latest information.**

Taxpayer name(s) shown on return <b>Sean John &amp; Joan Jackson</b>	Taxpayer identification number <b>400-00-1038</b>
Preparer's name <b>Walter Young</b>	Preparer tax identification number <b>P00000001</b>

**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
<b>1</b> Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b> 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? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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) . . . . .</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4</b> 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.) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</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.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>5</b> 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) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____			
<b>6</b> 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? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . <b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No	N/A
<b>9a</b> 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? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</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?	<input type="checkbox"/>	<input type="checkbox"/>	
<b>c</b> 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)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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
<b>10</b> 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?	<input type="checkbox"/>	<input type="checkbox"/>	
<b>11</b> 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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b> 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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No
<b>13</b> 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?	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No
<b>14</b> 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?	<input type="checkbox"/>	<input type="checkbox"/>

**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
<b>15</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input type="checkbox"/>	<input type="checkbox"/>