

General Information

Name: Eileen Theresa Higgins

PID 276551

AGENCY INFORMATION

Organization	Suborganization	Title
City of Miami Downtown Development Authority	Board of Directors	Vice Chair/County Commissioner District 5
Miami Beach	Miami Beach Redevelopment Agency	Member of the Board
Miami-Dade County	Elected Constitutional Officer	County Commissioner District 5
Miami-Dade County	Miami International Airport	County Commissioner District 5
Miami-Dade Transportation Planning Organization (TPO)	Governing Board	TPO Board Member

Net WorthMy Net Worth as of December 31, 2024 was \$ 4,494,905.00.**Assets**

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effect is \$ 150,000.00.

2024 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/15/2025

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Schwab Intl Eq ETF	\$ 7,104.00
Schwab U.S. Large-Cap ETF	\$ 20,328.86
Schwab U.S. Small-Cap ETF	\$ 2,948.04
Schwab US Aggregate Bond	\$ 8,489.80
Vanguard Muni Bnd Tax	\$ 437,334.12
Vanguard Small Cap Value	\$ 56,283.12
Artisan International Value Advisor	\$ 199,614.70
Baillie Gifford Long Term Global Gr I	\$ 83,318.47
Kopernik Glbl All Cap	\$ 100,795.27
Loomis Sayles Bond Retail	\$ 45,679.83
Mondrian Emerging Markets Value Equity	\$ 61,121.81
Oakmark Intl S/C I	\$ 86,795.40
RidgeWorth Total Return Bd I	\$ 3,175.26
Vanguard Core Bond Admiral	\$ 49,970.75
Vanguard Interm-Term Tx-Ex Adm	\$ 580,615.71
Vanguard Windsor II Adm	\$ 153,462.74
Vanguard Windsor II Inv	\$ 25,896.14
PowerShares QQQ	\$ 104,290.92
SPDR S&P 500	\$ 762,490.08
Vanguard Extended Mkt Idx ETF	\$ 131,086.20
Vanguard FTSE Developed Markets ETF	\$ 268,461.48
Vanguard FTSE Emerging Markets ETF	\$ 61,479.84
Vanguard Total Bd Mkt ETF	\$ 172,296.36
CASH	\$ 82,572.58
Vanguard Milestone 2025 R9 (FRS)	\$ 6,174.22
Mission Square MP Traditional Growth R10	\$ 197,824.68
Condo	\$ 650,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Mastercard	PO Box 8801 Wilmington DE 19899	\$ 7,254.05
American Express	PO Box 96001. Los Angeles, CA 90096 - 8000	\$ 6,450.86

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

Name of Creditor	Address of Creditor	Amount of Liability
N/A		

Income

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2024 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

☒ I elect to file a copy of my 2024 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

Name of Source of Income Exceeding \$1,000	Address of Source of Income	Amount
See Attached		

SECONDARY SOURCES OF INCOME (Major customers, clients, etc. of businesses owned by reporting person):

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source
See Attached			

Interests in Specified Businesses**Business Entity # 1**

N/A

Training

This section applies only to a Constitutional or elected municipal officer, each of whom are required to complete annual ethics training pursuant to Section 112.3142, F.S.

- ☒ I certify that I have completed the required training under Section 112.3142, F.S.
- ☐ Required training under Section 112.3142, F.S., not applicable to filer for this form year.

Signature of Reporting Official or Candidate

Under the penalties of perjury, I declare that I have read the foregoing Form 6 and that the facts stated in it are true.

Eileen Theresa Higgins

Digitally signed: 06/15/2025

Filed with COE: 06/15/2025



CliftonLarsonAllen LLP
CLAconnect.com

EILEEN T. HIGGINS
1040 INCOME TAX RETURN
2024



CliftonLarsonAllen LLP
CLAconnect.com

March 31, 2025

Eileen T. Higgins
253 NE 2ND ST Apt. No. 3909
MIAMI, FL 33132

Greetings,

Enclosed are your 2024 income tax return and 2025 estimated tax vouchers.

The summary below reflects the tax return results, E-Filed status, and the use of direct deposit (overpayment) or direct debit (balance due).

- The table will be blank if there is no tax due or overpayment.
- If payments are due where direct debit is not utilized, we recommend using the taxing authority's authorized payment website. All federal and state electronic payment options can be found on our CLA website at <https://www.claconnect.com/resources/tools/tax-payment-sites>.
- If you prefer to mail your payment, we recommend using certified mail with postmarked receipt for proof of timely payment.
- If you mail a check, include your social security number and the applicable tax form number on the check.
- Specific instructions for each taxing authority follow.

Tax Return Summary

Jurisdiction	E-Filed	Amount Refunded	Overpayment Applied	Amount Due	Direct Deposit/Debit
Federal	Yes			\$5,879	No

Estimated Tax Payment Summary

Jurisdiction	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Direct Debit
Federal	\$2,490 Due: 04/15/25	\$2,490 Due: 06/16/25	\$2,490 Due: 09/15/25	\$2,490 Due: 01/15/26	No

FEDERAL INCOME TAX RETURN:

This return has qualified for electronic filing. **Please sign and return Form 8879 to our office as soon as possible, but no later than by April 15, 2025.** We will then transmit your return electronically to the IRS.

Your check for \$5,879, payable to the United States Treasury, must be paid by April 15, 2025. Be sure to include your payment with Form 1040-V, Form 1040 Payment Voucher. Include your social security number, daytime phone number, and the words "2024 Form 1040" on your check.

Internal Revenue Service
P.O. Box 1214
Charlotte, NC 28201-1214

FEDERAL ESTIMATED TAX VOUCHERS:

Refer to the table on page one of this letter for a summary of your tax estimate amounts and due dates. If mailing, enclose your check payable to the United States Treasury including your social security number and the words "2025 Form 1040-ES" on your check.

Internal Revenue Service
P.O. Box 1300
Charlotte, NC 28201-1300

A few final reminders relating to your tax return filings:

- There are substantial penalties for failure to properly disclose and report foreign financial accounts and foreign activity, specifically foreign pensions and trusts. Please make sure you have informed us of any foreign financial accounts, foreign pensions, foreign trusts, or foreign activity so that we have the necessary information to complete any required disclosures or filings.
- Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. Please contact us if you have any questions or concerns.
- We recommend you keep a paper or electronic copy of your tax returns permanently. Supporting documentation should be kept for a minimum of seven years based on IRS guidance.
- A copy of the 2024 CLA Engagement Agreement can be found at <https://www.claconnect.com/-/media/files/engagement-agreement.pdf> for your records. If you are unable to access this link, please contact your CLA professional for a copy of the Engagement Agreement prior to signing the enclosed 8879 e-file authorizations.

CLA exists to create opportunities — for our clients, our people, and our communities. We value our relationship with you and thank you for your trust and confidence in allowing us to serve you. If we can assist you in making strategic, informed decisions in areas of tax or beyond, please contact us as questions arise throughout the year.

Sincerely,

CliftonLarsonAllen LLP

CLIFTONLARSONALLEN LLP
6501 AMERICAS PARKWAY NE, SUITE 500
ALBUQUERQUE, NM 87110

EILEEN T. HIGGINS
253 NE 2ND ST APT. NO. 3909
MIAMI, FL 33132

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Two-Year Comparison Worksheet

2024

Name(s) as shown on return EILEEN T. HIGGINS		Social security number
2023 Filing Status SINGLE	2024 Filing Status SINGLE	
2023 Tax Bracket 32.0%	2024 Tax Bracket 24.0%	

Description	Tax Year 2023	Tax Year 2024	Increase (Decrease)
WAGES, SALARIES, AND TIPS	75,743.	79,023.	3,280.
SCHEDULE B - TAXABLE INTEREST	456.	237.	-219.
SCHEDULE B - QUALIFIED DIVIDENDS	18,327.	19,562.	1,235.
SCHEDULE B - ORDINARY DIVIDENDS	35,948.	26,694.	-9,254.
SCHEDULE D (CAPITAL GAIN/LOSS)	117,356.	41,341.	-76,015.
SCHEDULE E (RENTAL AND PASSTHROUGH)	-13,392.	-1,196.	12,196.
TOTAL INCOME	216,111.	146,099.	-70,012.
ADJUSTED GROSS INCOME	216,111.	146,099.	-70,012.
STANDARD DEDUCTION	13,850.	14,600.	750.
QUALIFIED BUSINESS INCOME DEDUCTION	85.	66.	-19.
TOTAL DEDUCTIONS	13,935.	14,666.	731.
TAXABLE INCOME	202,176.	131,433.	-70,743.
TAX	30,284.	19,704.	-10,580.
TAX BEFORE CREDITS	30,284.	19,704.	-10,580.
FORM 1116 (FOREIGN TAX CREDIT)	1,206.	1,260.	54.
TAX AFTER NON-REFUNDABLE CREDITS	29,078.	18,444.	-10,634.
FORM 8960 (NET INVEST. INCOME TAX)	612.	0.	-612.
TOTAL TAX	29,690.	18,444.	-11,246.
FED. INCOME TAX WITHHELD, FORM W-2	7,978.	8,281.	303.
ESTIMATED TAX PAYMENTS	27,340.	4,400.	-22,940.
TOTAL PAYMENTS	35,318.	12,681.	-22,637.
TAX OVERPAID	5,628.	0.	-5,628.
AMOUNT REFUNDED	1,228.	0.	-1,228.
OVERPAYMENT APPLIED TO ESTIMATE	4,400.	0.	-4,400.
FORM 2210/2210F (EST. TAX PENALTY)	0.	116.	116.
BALANCE DUE (INCLUDING 2210/2210F)	0.	5,879.	5,879.

Tax Return Carryovers to 2025

NAME: EILEEN T. HIGGINS

ID Number:

[illegible]

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, ending

See separate instructions.

Your first name and middle initial

EILEEN T.

Last name

HIGGINS

Your social security number

If joint return, spouse's first name and middle initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

253 NE 2ND ST

Apt. no.

3909

City, town, or post office. If you have a foreign address, also complete spaces below.

MIAMI

State

FL

ZIP code

33132

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

☒ Single ☐ Head of household (HOH)

☐ Married filing jointly (even if only one had income)

☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

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

☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets

At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

☐ Yes ☒ No

Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent

☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: ☐ Were born before January 2, 1960 ☐ Are blind

Spouse: ☐ Was born before January 2, 1960 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instr.):	
				Child tax credit	Credit for other dependents

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) STMT 1 79,023.

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) 1i

1z Add lines 1a through 1h 79,023.

2a Tax-exempt interest 2a 29,097.

2b Taxable interest 2b 237.

3a Qualified dividends 3a 19,562.

3b Ordinary dividends 3b 26,694.

4a IRA distributions 4a

4b Taxable amount 4b

5a Pensions and annuities 5a

5b Taxable amount 5b

6a Social security benefits 6a

6b 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 41,341.

8 Additional income from Schedule 1, line 10 8 -1,196.

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9 146,099.

10 Adjustments to income from Schedule 1, line 26 10

11 Subtract line 10 from line 9. This is your adjusted gross income 11 146,099.

12 Standard deduction or itemized deductions (from Schedule A) 12 14,600.

13 Qualified business income deduction from Form 8995 or Form 8995-A 13 66.

14 Add lines 12 and 13 14 14,666.

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15 131,433.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

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.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2024)

Form 1040 (2024)

EILEEN T. HIGGINS

STMT 4 Page 2

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	19,704.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	19,704.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	1,260.
21	Add lines 19 and 20	21	1,260.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	18,444.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	18,444.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2 SEE STATEMENT 5	25a	8,281.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	8,281.

If you have a qualifying child, attach Sch. EIC.

26	2024 estimated tax payments and amount applied from 2023 return STATEMENT 6	26	4,400.
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	12,681.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number	c Type: ☐ Checking ☐ Savings	
d	Account number		
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	5,879.
38	Estimated tax penalty (see instructions)	38	116.

Third Party DesigneeDo you want to allow another person to discuss this return with the IRS? See instructions ☒ **Yes. Complete below.** ☐ **No**Designee's name **LINDA M. SEDILLO GONZAL** no. **505-842-8290** Phone Personal identification number (PIN) **[REDACTED]**

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.

Sign Here

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, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. **3053335399**

Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
LINDA M. SEDILLO GONZALES, EA	LINDA M. SEDILLO GONZALES, EA	03/31/25	P00013732	

Firm's name **CLIFTONLARSONALLEN LLP**Phone no. **505-842-8290**Firm's address **6501 AMERICAS PARKWAY NE, SUITE 500**Firm's EIN **41-0746749**Firm's address **ALBUQUERQUE, NM 87110**Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2024)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2024
Attachment
Sequence No. 01

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

EILEEN T. HIGGINS

Your social security number

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	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-1,196.
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 nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-1,196.

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

Schedule 1 (Form 1040) 2024

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
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 8i 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	

Schedule 1 (Form 1040) 2024

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

Your social security number

EILEEN T. HIGGINS**Part I Nonrefundable Credits**

1	Foreign tax credit. Attach Form 1116 if required	1	1,260.
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	
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	1,260.

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	

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

Schedule 3 (Form 1040) 2024

Form

2210

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by
Individuals, Estates, and Trusts

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to www.irs.gov/Form2210 for instructions and the latest information.

OMB No.1545-0140

2024

Attachment
Sequence No. 06

Name(s) shown on tax return

EILEEN T. HIGGINS

Identifying number

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000?

Yes

Don't file Form 2210. You don't owe a penalty.

No

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?

Yes

You don't owe a penalty. Don't file Form 2210 unless box E in Part II applies, then file page 1 of Form 2210.

No

You may owe a penalty. Does any box in Part II below apply?

Yes

You must file Form 2210. Does box B, C, or D in Part II apply?

No

You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but don't file Form 2210.

Yes

You must figure your penalty.

You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but file only page 1 of Form 2210.

Part I Required Annual Payment

1	Enter your 2024 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	18,444.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	
3	Other payments and refundable credits (see instructions)	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop; you don't owe a penalty. Don't file Form 2210	4	18,444.
5	Multiply line 4 by 90% (0.90)	5	16,600.
6	Withholding taxes. Don't include estimated tax payments. See instructions	6	8,281.
7	Subtract line 6 from line 4. If less than \$1,000, stop; you don't owe a penalty. Don't file Form 2210	7	10,163.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	32,659.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	16,600.

Next: Is line 9 more than line 6?

☐ No. You don't owe a penalty. Don't file Form 2210 unless box E below applies.

☒ Yes. You may owe a penalty, but don't file Form 2210 unless one or more boxes in Part II below applies.

- If box B, C, or D applies, you must figure your penalty and file Form 2210.
- If box A or E applies (but not B, C, or D), file only page 1 of Form 2210. You aren't required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but file only page 1 of Form 2210.

Part II Reasons for Filing. Check applicable boxes. If none apply, don't file Form 2210.

A ☐ You request a waiver (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.

B ☐ You request a waiver (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.

C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the annualized income installment method. You must figure the penalty using Schedule AI and file Form 2210.

D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

E ☐ You filed or are filing a joint return for either 2023 or 2024, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you aren't required to figure your penalty (unless box B, C, or D applies).

Part III Penalty Computation (See the instructions if you're filing Form 1040-NR.)

Section A - Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/24	(b) 6/15/24	(c) 9/15/24	(d) 1/15/25
10 Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions	10	4,150.	4,150.	4,150.	4,150.
11 Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. Don't file Form 2210 unless you checked a box in Part II	11	6,470.	2,070.	2,070.	2,071.

Complete lines 12 through 18 of one column before going to line 12 of the next column.

12 Enter the amount, if any, from line 18 in the previous column	12		2,320.	240.	
13 Add lines 11 and 12	13		4,390.	2,310.	2,071.
14 Add the amounts on lines 16 and 17 in the previous column	14				1,840.
15 Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11	15	6,470.	4,390.	2,310.	231.
16 If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0.	0.	
17 Underpayment. If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17			1,840.	3,919.
18 Overpayment. If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column	18	2,320.	240.		

Section B - Figure the Penalty (Use the Worksheet for Form 2210, Part III, Section B - Figure the Penalty in the instructions.)

19 Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B - Figure the Penalty. Include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. Don't file Form 2210 unless you checked a box in Part II	19	116.
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Form 2210 (2024)

SEE ATTACHED WORKSHEET

SCHEDULE B
(Form 1040)Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2024Attachment
Sequence No. **08****EILEEN T. HIGGINS**

Your social security number

Part I**Interest**

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

CHARLES SCHWAB BANK**CHARLES SCHWAB & CO INC****FROM K-1 - EILEEN T HIGGINS 2012 TR****Amount****148.****74.****15.****1**

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

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

2**237.****3****4****237.****Note:** If line 4 is over \$1,500, you must complete Part III.**Part II****Ordinary Dividends**

- 5** List name of payer:

CHARLES SCHWAB & CO INC**FROM K-1 - EILEEN T HIGGINS 2012 TR****Amount****21,551.****5,143.****5**

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

- 6** Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

6**26,694.****Note:** If line 6 is over \$1,500, you must complete Part III.**Part III****Foreign Accounts and Trusts**

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See Instr. 427501 10-25-24

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

- 7a** At any time during 2024, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

Yes**No****X**

- b** If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located

- 8** During 2024, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See instructions

X

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

Schedule B (Form 1040) 2024

Interest and Dividend SummaryName: EILEEN T. HIGGINS

Interest:

Payer	Interest Income	Early Withdrawal Penalty	U.S. Bond Interest	Market Discount	Original Issue Discount	Other Periodic Interest	Tax-Exempt Interest	Investment Expense	Investment Interest Expense	Foreign Tax Paid	Federal Tax Withheld	State Tax Withheld
CHARLES SCHWAB BANK	148.											
CHARLES SCHWAB & CO INC	74.											
Totals:	222.											

Dividends:

Payer	Ordinary Dividends	Qualified Dividends	Capital Gain Distribution	Unrecap. Sec. 1250 Gains	Sec. 1202 Gains	Collectibles	Sec. 199A Dividends	U.S. Bond Interest	Exempt-Interest Dividends	Investment Expense	Foreign Tax Paid	Federal Tax Withheld	State Tax Withheld
CHARLES SCHWAB & CO INC	21,551.	15,635.	11,384.				260.		26,564.		1,003.		
Totals:	21,551.	15,635.	11,384.				260.		26,564.		1,003.		

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

EILEEN T. HIGGINS

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	177.	177.		0.
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7 0.

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	229,901.	199,944.		29,957.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions STMT 9				13 11,384.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15 41,341.

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

Schedule D (Form 1040) 2024

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	41,341.
	- If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. - If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. - If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17	Are lines 15 and 16 both gains? ☒ Yes . Go to line 18. ☐ No . Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☒ Yes . Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No . Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: - The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	()
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes . Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No . Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return EILEEN T. HIGGINS	Your SSN [REDACTED]
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Before you begin:

- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet 2. Enter the amount from Form 1040 or 1040-SR, line 3a* 3. Are you filing Schedule D?* ☒ Yes. Enter the smaller of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-. 3. <u>41,341.</u> ☐ No. Enter the amount from Form 1040 or 1040-SR, line 7. 4. Add lines 2 and 3 5. Subtract line 4 from line 1. If zero or less, enter -0- 6. Enter: \$47,025 if single or married filing separately, \$94,050 if married filing jointly or qualifying surviving spouse, \$63,000 if head of household. 6. <u>47,025.</u> 7. Enter the smaller of line 1 or line 6 8. Enter the smaller of line 5 or line 7 9. Subtract line 8 from line 7. This amount is taxed at 0% 10. Enter the smaller of line 1 or line 4 11. Enter the amount from line 9 12. Subtract line 11 from line 10 13. Enter: \$518,900 if single, \$291,850 if married filing separately, \$583,750 if married filing jointly or qualifying surviving spouse, \$551,350 if head of household. 13. <u>518,900.</u> 14. Enter the smaller of line 1 or line 13 15. Add lines 5 and 9 16. Subtract line 15 from line 14. If zero or less, enter -0- 17. Enter the smaller of line 12 or line 16 18. Multiply line 17 by 15% (0.15) 19. Add lines 9 and 17 20. Subtract line 19 from line 10 21. Multiply line 20 by 20% (0.20) 22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet 23. Add lines 18, 21, and 22 24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet 25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	1. <u>131,433.</u> 2. <u>19,562.</u> 3. <u>41,341.</u> 4. <u>60,903.</u> 5. <u>70,530.</u> 6. <u>47,025.</u> 7. <u>47,025.</u> 8. <u>47,025.</u> 9. <u>0.</u> 10. <u>60,903.</u> 11. <u>0.</u> 12. <u>60,903.</u> 13. <u>518,900.</u> 14. <u>131,433.</u> 15. <u>70,530.</u> 16. <u>60,903.</u> 17. <u>60,903.</u> 18. <u>9,135.</u> 19. <u>60,903.</u> 20. <u>0.</u> 21. <u>0.</u> 22. <u>10,569.</u> 23. <u>19,704.</u> 24. <u>24,586.</u> 25. <u>19,704.</u>
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* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

EILEEN T. HIGGINS**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section						☐ Yes	☒ No
28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk	
A	TEXAS LOBOS, LLC	P		83-1811169			
B							
C							
D							
Passive Income and Loss				Nonpassive Income and Loss			
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1		
A			1,196.				
B							
C							
D							
29a	Totals		1,196.				
b	Totals		1,196.				
30	Add columns (h) and (k) of line 29a				30		
31	Add columns (g), (i), and (j) of line 29b				31	(1,196.)	
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31				32	-1,196.	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	EILEEN T HIGGINS 2012 TR	46-6432790
B		
Passive Income and Loss		Nonpassive Income and Loss
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1
A	0.	
B		
34a	Totals	
b	Totals	
35	Add columns (d) and (f) of line 34a	35
36	Add columns (c) and (e) of line 34b	36
37	Total estate and trust income or (loss). Combine lines 35 and 36	37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

SCHEDULE E

Name EILEEN T. HIGGINS

SSN/EIN [REDACTED]

Passthrough EILEEN T HIGGINS 2012 TR [REDACTED] - EILEEN T HIGGINS, TTE ID 46-6432790

TAXPAYER

ESTATE OR TRUST

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)								
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)								
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)								
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles ...								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name EILEEN T. HIGGINS

SSN/EIN

Passthrough EILEEN T HIGGINS 2012 TR - EILEEN T HIGGINS, TTE ID 46-6432790

TAXPAYER

ESTATE OR TRUST

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income	15.							15.
Interest from U.S. bonds								
Ordinary dividends	5,143.							5,143.
Qualified dividends	3,927.							3,927.
Tax-exempt interest income	2,533.							2,533.
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								
FORM 8995								
Qualified business income								
Qualified service income								
Section 199A W-2 wages								
Section 199A unadjusted basis								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2024

SCHEDULE E

Name EILEEN T. HIGGINS

SSN/EIN

Passthrough TEXAS LOBOS, LLC

ID 83-1811169

TAXPAYER

PARTNERSHIP

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)	-1,196.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	-1,196.							-1,196.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	-1,196.							-1,196.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles ...								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2024

SCHEDULE E

Name EILEEN T. HIGGINS

SSN/EIN

Passthrough TEXAS LOBOS, LLC

ID 83-1811169

TAXPAYER

PARTNERSHIP

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages	-1,196.							-1,196.
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								
FORM 8995								
Qualified business income								
Qualified service income								
Section 199A W-2 wages								
Section 199A unadjusted basis								

Schedule E PASSTHROUGH RECAP - QUALIFIED BUSINESS INCOME DEDUCTION 2024																
EILEEN T. HIGGINS																
Schedule K-1 Line Reference: (1065/1120S/1041)																
Entity No.	Act. No.	20/17/14 Ordinary Income or Loss	20/17/14 Rental Income or Loss	20/17/14 Royalty Income or Loss	20/17/14 Section 1231 Loss	20/17/14 Other Income	20/17/14 Other Deductions	Reserved	20/17/14 Depletion	20/17/14 Depletion Adjustments	20/17/14 Sec 59(e)(2) Expenditures	20/17/14 Sec 59(e)(2) Expenditures Adjustments	20/17/14 W-2 Wages	20/17/14 Unadjusted Basis	20/17/14 REIT Dividends	20/17/14 PTP Income Override
3	1														72.	
5	5	-1,196.														
Totals		-1,196.													72.	
Components of:		Form 8995	Form 8995	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A		Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A

Schedule K-1 Line Reference: (1065/1120S/1041)																
Entity No.	Act. No.	20/17/14 Qualified Business Inc Override	20/17/14 Qualified Service Inc Override	20/17/14 Patron Reduction Override	20/17/14 Ordinary Gain Override	20/17/14 QBI from Cooperatives	20/17/14 W-2 Wages from Cooperatives	20/17/14 Section 179 Deduction	20/17/14 Section 179 Deduction Adjustment	20/17/14 SE Health Insurance Deduction	20/17/14 SE Health Insurance Deduction Adj.	20/17/14 Retirement Plan Deductions	20/17/14 Retirement Plan Deduction Adj.	20/17/14 Net Earnings from SE	20/17/14 Net Earnings from SE Adjustment	
5	5														-1,196.	
Totals															-1,196.	
Components of:		Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995-A	Form 8995/ 8995-A	Form 8995-A	Form 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	

Form **1116**
Department of the Treasury
Internal Revenue Service

Foreign Tax Credit
(Individual, Estate, or Trust)
Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.
Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121
2024
Attachment
Sequence No. **19**

Name
EILEEN T. HIGGINS

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

☐ Section 951A category income

☒ Passive category income

☐ Section 901(j) income

☐ Lump-sum distributions

☐ Foreign branch category income

☐ General category income

☐ Certain income re-sourced by treaty

Resident of (name of country) **UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. territory, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. territory, use a separate column and line for each country or territory.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Territory			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. territory OTHER COUNTRIES				
1a Gross income from sources within country shown above and of the type checked above:	18,011.			1a 18,011.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement) SEE STATEMENT 11	151.			
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction	14,600.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	14,600.			
d Gross foreign source income	18,011.			
e Gross income from all sources	147,295.			
f Divide line 3d by line 3e	.122278421			
g Multiply line 3c by line 3f	1,785.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	1,936.			6 1,936.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 16,075.

Part II Foreign Taxes Paid or Accrued **SEE STATEMENT 10**

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(q) Dividends	(r) Rents and royalties	(s) Interest	
A 1099 TAX						1,003.			257.
B									
C									
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2									8 1,260.

For Paperwork Reduction Act Notice, see instructions. Form **1116** (2024)

Form 1116 (2024) **EILEEN T. HIGGINS**Page **2****Part III Figuring the Credit**

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	1,260.	
10 Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) ☐ (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11 Add lines 9 and 10	11	1,260.	
12 Reduction in foreign taxes	12		
13 Taxes reclassified under high tax kickout	13		
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		1,260.
15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	15	16,075.	
16 Adjustments to line 15	16		
17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	16,075.	
18 Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption	18	131,433.	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		.12231
20 Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. Estates and trusts: See instructions	20		19,704.
Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.			
21 Multiply line 20 by line 19 (maximum amount of credit)	21		2,410.
22 Increase in limitation (section 960(c)) (see instructions)	22		
23 Add lines 21 and 22	23		2,410.
24 Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV	24		1,260.

Part IV Summary of Credits From Separate Parts III

25 Credit for taxes on section 951A category income	25		
26 Credit for taxes on foreign branch category income	26		
27 Credit for taxes on passive category income	27	1,260.	
28 Credit for taxes on general category income	28		
29 Credit for taxes on section 901(j) income	29		
30 Credit for taxes on certain income re-sourced by treaty	30		
31 Credit for taxes on lump-sum distributions	31		
32 Add lines 25 through 31	32		1,260.
33 Enter the smaller of line 20 or line 32	33		1,260.
34 Reduction of credit for international boycott operations	34		
35 Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35		1,260.

Form **1116** (2024)

Form **1116**
Department of the Treasury
Internal Revenue Service

Foreign Tax Credit
(Individual, Estate, or Trust)
Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.
Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121
2024
Attachment
Sequence No. **19**

Name
EILEEN T. HIGGINS

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

☐ Section 951A category income

☐ Foreign branch category income

☐ Passive category income

☒ General category income

☐ Section 901(j) income

☐ Certain income re-sourced by treaty

☐ Lump-sum distributions

Resident of (name of country) **UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. territory, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. territory, use a separate column and line for each country or territory.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Territory			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. territory	OTHER COUNTRIES			
1a Gross income from sources within country shown above and of the type checked above:				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction	14,600.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	14,600.			
d Gross foreign source income				
e Gross income from all sources	147,295.			
f Divide line 3d by line 3e	.000000000			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(q) Dividends	(r) Rents and royalties	(s) Interest	
A									
B									
C									
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2									8

Form 1116 (2024) **EILEEN T. HIGGINS**Page **2****Part III Figuring the Credit**

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	
10 Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) STATEMENT 12 ☐ (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	257.
11 Add lines 9 and 10	11	257.
12 Reduction in foreign taxes	12	
13 Taxes reclassified under high tax kickout	13	
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	257.
15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	15	
16 Adjustments to line 15	16	
17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	
18 Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	
20 Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. Estates and trusts: See instructions Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20	19,704.
21 Multiply line 20 by line 19 (maximum amount of credit)	21	
22 Increase in limitation (section 960(c)) (see instructions)	22	
23 Add lines 21 and 22	23	
24 Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV	24	0.

Part IV Summary of Credits From Separate Parts III

25 Credit for taxes on section 951A category income	25	
26 Credit for taxes on foreign branch category income	26	
27 Credit for taxes on passive category income	27	
28 Credit for taxes on general category income	28	
29 Credit for taxes on section 901(j) income	29	
30 Credit for taxes on certain income re-sourced by treaty	30	
31 Credit for taxes on lump-sum distributions	31	
32 Add lines 25 through 31	32	
33 Enter the smaller of line 20 or line 32	33	
34 Reduction of credit for international boycott operations	34	
35 Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35	

Form 1116 (2024)

**SCHEDULE B
(Form 1116)**

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service**Foreign Tax Carryover Reconciliation Schedule**For calendar year 2024, or other tax year beginning _____, and ending _____**See separate instructions.****Attach to Form 1116.****Go to www.irs.gov/Form1116 for instructions and the latest information.**

OMB No. 1545-0121

Name

Identifying number as shown
on page 1 of your tax return
[REDACTED]EILEEN T. HIGGINSUse a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.
Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

- a** ☐ Reserved for future use
 c ☐ Passive category income
 e ☐ Section 901(j) income
 g ☐ Lump-sum distributions
b ☐ Foreign branch category income
 d ☒ General category income
 f ☐ Certain income re-sourced by treaty

h If box e is checked, enter the country code for the sanctioned country. See instructions _____**i** If box f is checked, enter the country code for the treaty country. See instructions _____

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B(see instructions))			257.				257.
2 Adjustments to line 1 (enter description - see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c)							
c redeterminations (see instructions)							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)			257.				257.
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-		257.				257.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule B (Form 1116) (Rev. 12-2022)

Schedule B (Form 1116) (Rev. 12-2022)

Page **2**

Foreign Tax Carryover Reconciliation	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))	257.						257.
2 Adjustments to line 1 (enter description - see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c)							
c redeterminations (see instructions)							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.	257.						257.
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	257.					0.	257.

Schedule B (Form 1116) (Rev. 12-2022)

DOES NOT APPLY

Alternative Minimum Tax - Individuals

OMB No. 1545-0074

Form **6251**Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form6251 for instructions and the latest information.**2024**
Attachment
Sequence No. **32**

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

Your social security number

EILEEN T. HIGGINS**Part I Alternative Minimum Taxable Income**

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	131,433.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	14,600.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)	4	146,033.

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ... Single or head of household \$609,350 \$85,700 Married filing jointly or qualifying surviving spouse 1,218,700 133,300 Married filing separately 609,350 66,650 If line 4 is over the amount shown above for your filing status, see instructions.	5	85,700.
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	60,333.
7	- If you are filing Form 2555, see instructions for the amount to enter. - If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.	7	9,050.
8	Alternative minimum tax foreign tax credit (see instructions)	8	1,107.
9	Tentative minimum tax. Subtract line 8 from line 7	9	7,943.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	18,444.
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2	11	0.

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

419481 12-04-24

Form 6251 (2024)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	60,333.
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	60,903.
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	60,903.
16	Enter the smaller of line 12 or line 15	16	60,333.
17	Subtract line 16 from line 12	17	0.
18	If line 17 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result	18	
19	Enter: • \$94,050 if married filing jointly or qualifying surviving spouse, • \$47,025 if single or married filing separately, or • \$63,000 if head of household.	19	47,025.
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	70,530.
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	0.
22	Enter the smaller of line 12 or line 13	22	60,333.
23	Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	0.
24	Subtract line 23 from line 22	24	60,333.
25	Enter: • \$518,900 if single, • \$291,850 if married filing separately, • \$583,750 if married filing jointly or qualifying surviving spouse, or • \$551,350 if head of household.	25	518,900.
26	Enter the amount from line 21	26	0.
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	70,530.
28	Add line 26 and line 27	28	70,530.
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	448,370.
30	Enter the smaller of line 24 or line 29	30	60,333.
31	Multiply line 30 by 15% (0.15)	31	9,050.
32	Add lines 23 and 30	32	60,333.
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33	Subtract line 32 from line 22	33	
34	Multiply line 33 by 20% (0.20)	34	
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35	Add lines 17, 32, and 33	35	
36	Subtract line 35 from line 12	36	
37	Multiply line 36 by 25% (0.25)	37	
38	Add lines 18, 31, 34, and 37	38	9,050.
39	If line 12 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result	39	15,687.
40	Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	9,050.

Form **8995**

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2024

Attachment
Sequence No. **55**

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

EILEEN T. HIGGINS

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	TEXAS LOBOS, LLC	**-*****	-1,196.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-1,196.	
3	Qualified business net (loss) carryforward from the prior year	3	(13,392.)	STATEMENT 15
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	332.	SEE STATEMENT 14
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	332.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		66.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		66.
11	Taxable income before qualified business income deduction (see instructions)	11	131,499.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	60,903.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	70,596.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		14,119.
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		66.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(14,588.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

408421 12-19-24

Form **8995** (2024)

Form 1116

U.S. and Foreign Source Income Summary

NAME

EILEEN T. HIGGINS

FOREIGN

INCOME TYPE		TOTAL	U.S.	GENERAL	PASSIVE
Compensation		79,023.	79,023.		
Dividends/Distributions	STMT 16	26,694.	12,318.		14,376.
Interest		237.	237.		
Capital Gains		41,341.	41,341.		
Business/Profession					
Rent/Royalty					
State/Local Refunds					
Partnership/S Corporation					
Trust/Estate	STMT 17		-3,635.		3,635.
Other Income					
Gross Income		<u>147,295.</u>	<u>129,284.</u>		<u>18,011.</u>
Less:					
Section 911 Exclusion					
Capital Losses					
Capital Gains Tax Adjustment					
Total Income - Form 1116		<u>147,295.</u>	<u>129,284.</u>		<u>18,011.</u>
Deductions:					
Business/Profession Expenses					
Rent/Royalty Expenses					
Partnership/S Corporation Losses		1,196.	1,196.		
Trust/Estate Losses			-151.		151.
Capital Losses					
Non-capital Losses					
Individual Retirement Account					
Moving Expenses					
Self-employment Tax Deduction					
Self-employment Health Insurance					
Keogh Contributions					
Alimony					
Forfeited Interest					
Foreign Housing Deduction					
Other Adjustments					
Capital Gains Tax Adjustment					
Total Deductions		<u>1,196.</u>	<u>1,045.</u>		<u>151.</u>
Adjusted Gross Income		<u>146,099.</u>	<u>128,239.</u>		<u>17,860.</u>
Less Itemized Deductions:					
Specifically Allocated					
Home Mortgage Interest					
Other Interest					
Ratably Allocated		14,600.	12,815.		1,785.
Other Deductions		66.	66.		
Total Adjustments to Adjusted Gross Income		<u>14,666.</u>	<u>12,881.</u>		<u>1,785.</u>
Taxable Income		<u>131,433.</u>	<u>115,358.</u>		<u>16,075.</u>

ALTERNATIVE MINIMUM TAX
Foreign Tax Credit

OMB No. 1545-0121

Form **1116**
Department of the Treasury
Internal Revenue Service

(Individual, Estate, or Trust)
Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

2024
Attachment
Sequence No. **19**

Name **EILEEN T. HIGGINS** Identifying number as shown on page 1 of your tax return 

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☒ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
b ☐ Foreign branch category income d ☐ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) **UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. territory, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. territory, use a separate column and line for each country or territory.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Territory			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. territory OTHER COUNTRIES				
1a Gross income from sources within country shown above and of the type checked above:				
	18,011.			1a 18,011.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)	151.			
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income	18,011.			
e Gross income from all sources	147,295.			
f Divide line 3d by line 3e	.122278421			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	151.			6 151.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 17,860.

Part II Foreign Taxes Paid or Accrued

Country	Foreign taxes paid or accrued								
	In foreign currency				In U.S. dollars				
	Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
	(j) ☒ Paid (k) ☐ Accrued	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(q) Dividends	(r) Rents and royalties	(s) Interest	
A 1099 TAX						1,003.			257. 1,260.
B									
C									
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2									8 1,260.

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2024)

ALTERNATIVE MINIMUM TAX

Form 1116 (2024) **EILEEN T. HIGGINS**Page **2****Part III Figuring the Credit**

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	1,260.	
10 Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) ☐ (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11 Add lines 9 and 10	11	1,260.	
12 Reduction in foreign taxes	12		
13 Taxes reclassified under high tax kickout	13		
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		1,260.
15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	15	17,860.	
16 Adjustments to line 15	16		
17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	17,860.	
18 Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption	18	146,033.	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		.12230
20 Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. Estates and trusts: See instructions	20		9,050.
Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.			
21 Multiply line 20 by line 19 (maximum amount of credit)	21		1,107.
22 Increase in limitation (section 960(c)) (see instructions)	22		
23 Add lines 21 and 22	23		1,107.
24 Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV	24		1,107.

Part IV Summary of Credits From Separate Parts III

25 Credit for taxes on section 951A category income	25		
26 Credit for taxes on foreign branch category income	26		
27 Credit for taxes on passive category income	27	1,107.	
28 Credit for taxes on general category income	28		
29 Credit for taxes on section 901(j) income	29		
30 Credit for taxes on certain income re-sourced by treaty	30		
31 Credit for taxes on lump-sum distributions	31		
32 Add lines 25 through 31	32		1,107.
33 Enter the smaller of line 20 or line 32	33		1,107.
34 Reduction of credit for international boycott operations	34		
35 Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35		1,107.

Form 1116 (2024)

AMT
SCHEDULE B
(Form 1116)

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service**Foreign Tax Carryover Reconciliation Schedule**For calendar year 2024, or other tax year beginning _____, and ending _____**See separate instructions.****Attach to Form 1116.****Go to www.irs.gov/Form1116 for instructions and the latest information.**

OMB No. 1545-0121

Name

Identifying number as shown
on page 1 of your tax return
[REDACTED]EILEEN T. HIGGINS

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.
 Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

- a** ☐ Reserved for future use
 c ☒ Passive category income
 e ☐ Section 901(j) income
 g ☐ Lump-sum distributions
b ☐ Foreign branch category income
 d ☐ General category income
 f ☐ Certain income re-sourced by treaty

h If box e is checked, enter the country code for the sanctioned country. See instructions _____**i** If box f is checked, enter the country code for the treaty country. See instructions _____

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B(see instructions))							
2 Adjustments to line 1 (enter description - see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c)							
c redeterminations (see instructions)							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-						

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule B (Form 1116) (Rev. 12-2022)

AMT

Schedule B (Form 1116) (Rev. 12-2022)

Page **2**

Foreign Tax Carryover Reconciliation	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))					-572.		-572.
2 Adjustments to line 1 (enter description - see instructions):							
a Carryback adjustment (see instructions)					153.		153.
b Adjustments for section 905(c)							
c redeterminations (see instructions)							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.					0.		0.
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year						153.	153.
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)						-153.	-153.
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.						0.	0.

Schedule B (Form 1116) (Rev. 12-2022)

ALTERNATIVE MINIMUM TAX
Foreign Tax Credit

OMB No. 1545-0121

Form **1116**
Department of the Treasury
Internal Revenue Service

(Individual, Estate, or Trust)
Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

2024
Attachment
Sequence No. **19**

Name **EILEEN T. HIGGINS** Identifying number as shown on page 1 of your tax return [REDACTED]

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☐ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
b ☐ Foreign branch category income d ☒ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) **UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. territory, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. territory, use a separate column and line for each country or territory.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Territory			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. territory OTHER COUNTRIES				
1a Gross income from sources within country shown above and of the type checked above:				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income				
e Gross income from all sources	147,295.			
f Divide line 3d by line 3e	.000000000			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7

Part II Foreign Taxes Paid or Accrued

Country	Foreign taxes paid or accrued							
	In foreign currency				In U.S. dollars			
	Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
	(j) ☒ Paid	(k) ☐ Accrued	(l) Date paid or accrued		(q) Dividends	(r) Rents and royalties	(s) Interest	
A								
B								
C								
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2								8

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2024)

ALTERNATIVE MINIMUM TAX

Form 1116 (2024) **EILEEN T. HIGGINS**Page **2****Part III** Figuring the Credit

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9		
10 Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) STATEMENT 13 ☐ (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	789.	
11 Add lines 9 and 10	11	789.	
12 Reduction in foreign taxes	12		
13 Taxes reclassified under high tax kickout	13		
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		789.
15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	15		
16 Adjustments to line 15	16		
17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17		
18 Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18		
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		
20 Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. Estates and trusts: See instructions Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20		9,050.
21 Multiply line 20 by line 19 (maximum amount of credit)	21		
22 Increase in limitation (section 960(c)) (see instructions)	22		
23 Add lines 21 and 22	23		
24 Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV	24		0.

Part IV Summary of Credits From Separate Parts III

25 Credit for taxes on section 951A category income	25		
26 Credit for taxes on foreign branch category income	26		
27 Credit for taxes on passive category income	27		
28 Credit for taxes on general category income	28		
29 Credit for taxes on section 901(j) income	29		
30 Credit for taxes on certain income re-sourced by treaty	30		
31 Credit for taxes on lump-sum distributions	31		
32 Add lines 25 through 31	32		
33 Enter the smaller of line 20 or line 32	33		
34 Reduction of credit for international boycott operations	34		
35 Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35		

Form 1116 (2024)

AMT
SCHEDULE B
(Form 1116)

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service
Foreign Tax Carryover Reconciliation Schedule
 For calendar year 2024, or other tax year beginning _____, and ending _____
See separate instructions.**Attach to Form 1116.****Go to www.irs.gov/Form1116 for instructions and the latest information.**

OMB No. 1545-0121

Name

Identifying number as shown
on page 1 of your tax returnEILEEN T. HIGGINS
 Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.
 Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

- a** ☐ Reserved for future use
 c ☐ Passive category income
 e ☐ Section 901(j) income
 g ☐ Lump-sum distributions
b ☐ Foreign branch category income
 d ☒ General category income
 f ☐ Certain income re-sourced by treaty

h If box e is checked, enter the country code for the sanctioned country. See instructions _____**i** If box f is checked, enter the country code for the treaty country. See instructions _____

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B(see instructions))			317.				317.
2 Adjustments to line 1 (enter description - see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c)							
c redeterminations (see instructions)							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)			317.				317.
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-		317.				317.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule B (Form 1116) (Rev. 12-2022)

AMT

Schedule B (Form 1116) (Rev. 12-2022)

Page **2**

Foreign Tax Carryover Reconciliation	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))	317.	472.					789.
2 Adjustments to line 1 (enter description - see instructions):							
a Carryback adjustment (see instructions)							
Adjustments for section 905(c)							
b redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.	317.	472.					789.
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	317.	472.				0.	789.

Schedule B (Form 1116) (Rev. 12-2022)

EILEEN T. HIGGINS

FORM 1040		WAGES RECEIVED AND TAXES WITHHELD				STATEMENT 1	
T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T	MIAMI DADE COUNTY, FLORIDA FINANCE DEPT. SUITE 2630	79,023.	8,281.			4,911.	1,148.
TOTALS		79,023.	8,281.			4,911.	1,148.

FORM 1040		TAX-EXEMPT INTEREST	STATEMENT 2
NAME OF PAYER			AMOUNT
CHARLES SCHWAB & CO INC FROM K-1 - EILEEN T HIGGINS 2012 TR			26,564. 2,533.
TOTAL TO FORM 1040, LINE 2A			29,097.

FORM 1040		QUALIFIED DIVIDENDS	STATEMENT 3
NAME OF PAYER		ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
CHARLES SCHWAB & CO INC FROM K-1 - EILEEN T HIGGINS 2012 TR		21,551.	15,635.
		5,143.	3,927.
TOTAL INCLUDED IN FORM 1040, LINE 3A			19,562.

FORM 1040		TAX	STATEMENT 4
DESCRIPTION			AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET			19,704.
TOTAL TO FORM 1040, LINE 16			19,704.

EILEEN T. HIGGINS

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT 5
T S DESCRIPTION		AMOUNT
T MIAMI DADE COUNTY, FLORIDA FINANCE DEPT. SUITE 2630		8,281.
TOTAL TO FORM 1040, LINE 25A		8,281.

FORM 1040	CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR	STATEMENT 6
DESCRIPTION		AMOUNT
PRIOR YEAR OVERPAYMENT APPLIED		4,400.
TOTAL TO FORM 1040, LINE 26		4,400.

SCHEDULE D		SHORT-TERM CAPITAL GAINS AND LOSSES			STATEMENT 7
DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	COST OR OTHER BASIS	GAIN OR LOSS
CHARLES SCHWAB [REDACTED]	VARIOUS	12/31/24	177.	177.	0.
TOTAL TO SCH D, LINE 1A			177.	177.	0.

SCHEDULE D		LONG-TERM CAPITAL GAINS AND LOSSES			STATEMENT 8
DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	COST OR OTHER BASIS	GAIN OR LOSS
CHARLES SCHWAB [REDACTED]	VARIOUS	12/31/24	229,901.	199,944.	29,957.
TOTAL TO SCH D, LINE 8A			229,901.	199,944.	29,957.

EILEEN T. HIGGINS

SCHEDULE D

CAPITAL GAIN DISTRIBUTIONS

STATEMENT 9

NAME OF PAYER

TOTAL
CAPITAL GAIN

28% GAIN

CHARLES SCHWAB & CO INC

11,384.

TOTALS TO SCHEDULE D, LINE 13

11,384.

FORM 1116

SUMMARY OF FOREIGN TAXES PAID OR ACCRUED

STATEMENT 10

PASSIVE INCOME

NAME OF COUNTRY IMPOSING TAX

PAID	DATE ACCRUED	AMT/FOREIGN CURRENCY	AMOUNT IN U.S. DOLLARS DIVIDENDS	RENT/ROYALTY	INTEREST	OTHER
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OTHER COUNTRIES

0.

257.

OC
1099 TAX

0.

1.003.

1,003.

257.

TOTAL TO FORM 1116, PART II, LINE 8

1,260.

PRIOR YEAR TAXES PAID IN THE CURRENT YEAR:

FOREIGN AMT

CONV. RATE

U.S. AMT

2023
2022
2021
2020
2019

TOTAL PRIOR YEAR TAXES PAID IN THE CURRENT YEAR

EILEEN T. HIGGINS

FORM 1116		EXPENSES DIRECTLY ALLOCABLE TO FOREIGN INCOME	STATEMENT 11
DESCRIPTION		COUNTRY	AMOUNT
EILEEN T HIGGINS 2012 TR		OTHER COUNTRIES	151.
TOTAL TO FORM 1116, PART I, LINE 2			151.

FORM 1116		FOREIGN TAX CREDIT CARRYOVER / CARRYBACK		STATEMENT 12	
GENERAL LIMITATION INCOME					
YEAR OF FOREIGN TAX CREDIT	TOTAL FOREIGN TAXES PAID	FOREIGN TAX CR CLAIMED	FOREIGN TAX ADJUSTMENTS	BALANCE AVAILABLE	
2023	0.	0.	0.	0.	
2022	0.	0.	0.	0.	
2021	0.	0.	0.	0.	
2020	0.	0.	0.	0.	
2019	0.	0.	0.	0.	
2018	0.	0.	0.	0.	
2017	0.	0.	0.	0.	
2016	413.	156.	0.	257.	
2015	0.	0.	0.	0.	
2014	0.	0.	0.	0.	
FOREIGN TAX CR CARRYBACK TO 2024				0.	
TOTAL TO FORM 1116, PART III, LINE 10				257.	

EILEEN T. HIGGINS

FORM 1116

ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT
CARRYOVER/CARRYBACK

STATEMENT 13

GENERAL LIMITATION INCOME

YEAR OF FOREIGN TAX CREDIT	TOTAL FOREIGN TAXES PAID	FOREIGN TAX CR CLAIMED	FOREIGN TAX ADJUSTMENTS	BALANCE AVAILABLE
2023	0.	0.	0.	0.
2022	0.	0.	0.	0.
2021	0.	0.	0.	0.
2020	472.	0.	0.	472.
2019	0.	0.	0.	0.
2018	0.	0.	0.	0.
2017	0.	0.	0.	0.
2016	413.	96.	0.	317.
2015	0.	0.	0.	0.
2014	0.	0.	0.	0.
FOREIGN TAX CR CARRYBACK TO 2024				0.
TOTAL TO FORM 1116 (AMT), PART III, LINE 10				789.

FORM 8995

QUALIFIED REIT DIVIDENDS AND PTP INCOME

STATEMENT 14

NAME OF ENTITY/ACTIVITY	REIT DIVIDENDS	PTP INCOME
CHARLES SCHWAB & CO INC	260.	
FROM K-1 - EILEEN T HIGGINS 2012 TR	72.	
TOTAL TO FORM 8995, LINE 6	332.	

FORM 8995

QUALIFIED BUSINESS NET LOSS CARRYOVER
FROM PRIOR YEARS

STATEMENT 15

TRADE OR BUSINESS NAME	AMOUNT
TOTAL QUALIFIED BUSINESS LOSS FROM PRIOR YEARS	13,392.
TOTAL TO FORM 8995, LINE 3	13,392.

EILEEN T. HIGGINS



FORM 1116	U.S. AND FOREIGN SOURCE INCOME SUMMARY FOREIGN DIVIDEND INCOME	STATEMENT 16
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DESCRIPTION	AMOUNT
CHARLES SCHWAB & CO INC	14,376.
TOTAL FOREIGN DIVIDEND INCOME	14,376.

FORM 1116	U.S. AND FOREIGN SOURCE INCOME SUMMARY FOREIGN TRUST/ESTATE INCOME	STATEMENT 17
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DESCRIPTION	AMOUNT
EILEEN T HIGGINS 2012 TR	3,635.
TOTAL FOREIGN TRUST/ESTATE INCOME	3,635.

FORM 1116	U.S. AND FOREIGN SOURCE INCOME SUMMARY TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS	STATEMENT 18
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DESCRIPTION	INCOME	LOSS
TEXAS LOBOS, LLC		-1,196.
TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS		-1,196.

