

2024 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/18/2025

General Information

Name: Hon Jose Manuel Rodriguez

PID 24598

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (11Th)	Elected Constitutional Officer	Circuit Court Judge

Net Worth

My Net Worth as of December 31, 2024 was \$ 675,306.00.

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 \$ 10,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Cape Coral Unit 51, BK 3729 PB 19/PG 4 Lots 42 & 43	\$ 45,000.00
Anchorage Resort & Yacht Club Condominium - Timeshare 107800 Overseas Highway, Key Largo, FL 33037	\$ 2,000.00
Bank Account (Chase)	\$ 113,191.00
Voya	\$ 452,524.00
IRA	\$ 22,948.00
Florida International University 401K	\$ 55,140.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Costco Anywhere Card	P.O. Box 9001016, Louisville, KY 40290-1016	\$ 19,564.00
Citi Advantage Platinum	P.O. Box 70272, Philadelphia, PA 19176	\$ 1,635.00
My Best Buy Visa Card	P.O. Box 790441, St. Louis, MO 63179-0441	\$ 1,157.00
Lexus Financial Services	P.O. Box 17187, Baltimore, MD 21297-0511	\$ 4,298.00

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

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you 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.

Jose Manuel Rodriguez

Digitally signed: 06/18/2025

Filed with COE: 06/18/2025

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20 See separate instructions.

Your first name and middle initial JOSE M	Last name RODRIGUEZ	Your social security number
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If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
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Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	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
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City, town, or post office. If you have a foreign address, also complete spaces below.	State FL	ZIP code
--	-------------	----------

Foreign country name	Foreign province/state/county	Foreign postal code
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Filing Status ☒ Single ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS)
☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

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

Digital Assets At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness { **You:** ☒ Were born before January 2, 1960 ☐ Are blind
Spouse: ☐ Was born before January 2, 1960 ☐ Is blind

Dependents (see instructions):	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ☐					☐	☐
					☐	☐
					☐	☐
					☐	☐

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a 228,858.
	b Household employee wages not reported on Form(s) W-2	1b
	c Tip income not reported on line 1a (see instructions)	1c
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d
	e Taxable dependent care benefits from Form 2441, line 26	1e
	f Employer-provided adoption benefits from Form 8839, line 29	1f
	g Wages from Form 8919, line 6	1g
	h Other earned income (see instructions)	1h 0.
	i Nontaxable combat pay election (see instructions) 1i	
	z Add lines 1a through 1h	1z 228,858.

Attach Schedule B if required.	2a Tax-exempt interest	2a	b Taxable interest	2b
	3a Qualified dividends	3a	b Ordinary dividends	3b
	4a IRA distributions	4a	b Taxable amount	4b
	5a Pensions and annuities	5a	b Taxable amount	5b
	6a Social security benefits	6a 55,442.	b Taxable amount	6b 47,126.
	c If you elect to use the lump-sum election method, check here (see instructions) ☐			

Standard Deduction

See Standard Deduction Chart on the last page of this form.

7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	
8	Additional income from Schedule 1, line 10	8	11,549.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	287,533.
10	Adjustments to income from Schedule 1, line 26	10	55,455.
11	Subtract line 10 from line 9. This is your adjusted gross income	11	232,078.
12	Standard deduction or itemized deductions (from Schedule A)	12	16,550.
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	0.
14	Add lines 12 and 13	14	16,550.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	215,528.

Tax and Credits

16	Tax (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form(s) 4972 3 ☐ _____	16	46,655.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	46,655.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	46,655.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	691.
24	Add lines 22 and 23. This is your total tax	24	47,346.

Payments 25 Federal income tax withheld from:

a	Form(s) W-2	25a	29,975.
b	Form(s) 1099	25b	10,354.
c	Other forms (see instructions)	25c	1.
d	Add lines 25a through 25c	25d	40,330.
26	2024 estimated tax payments and amount applied from 2023 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	377.
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	377.
33	Add lines 25d, 26, and 32. These are your total payments	33	40,707.

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

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	
Direct deposit? See instructions.	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	6,734.
	38	Estimated tax penalty (see instructions)	38	95.

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

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

Sign Here Joint return? See instructions. Keep a copy for your records.	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Your signature _____	Date _____	Your occupation JUDGE	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. _____	Email address _____			

Paid Preparer Use Only	Preparer's name NICOLAS VIDAL EA	Preparer's signature	Date 04/10/2025	PTIN P01782721	Check if: ☐ Self-employed
	Firm's name CONTADURIA VIDAL	Phone no. (305) 631-0331			
	Firm's address 2000 SOUTH DIXIE HIGHWAY STE. 205 MIAMI FL 33133	Firm's EIN 59-2038312			

Standard Deduction Chart*Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1

IF your filing status is . . .	AND the number of boxes checked is . . .	THEN your standard deduction is . . .
Single	1	\$16,550
	2	18,500
Married filing jointly	1	\$30,750
	2	32,300
	3	33,850
	4	35,400
Qualifying surviving spouse	1	\$30,750
	2	32,300
Head of household	1	\$23,850
	2	25,800
Married filing separately**	1	\$16,150
	2	17,700
	3	19,250
	4	20,800

*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

**You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Go to www.irs.gov/Form1040SR for instructions and the latest information.

BAA REV 03/2025 PRO

Form 1040-SR (2024)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **01**

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

Your social security number

JOSE M RODRIGUEZ

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	11,549.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	0.
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(f) 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	11,549.

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

Schedule 1 (Form 1040) 2024

Part II Adjustments to Income

11	Educator expenses	11	300.
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	155.
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	55,000.
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions): 07/2006		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	55,455.

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**

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

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

OMB No. 1545-0074

2024Attachment
Sequence No. **02**

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

Your social security number

JOSE M RODRIGUEZ

Part I Tax**1 Additions to tax:****a** Excess advance premium tax credit repayment. Attach Form 8962**1a****b** Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)**1b****c** Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)**1c****d** Recapture of net EPE from Form 4255, line 2a, column (i)**1d****e** Excessive payments (EP) from Form 4255. Check applicable box and enter amount.(i) ☐ Line 1a, column (n)(iii) ☐ Line 1c, column (n)(ii) ☐ Line 1d, column (n)(iv) ☐ Line 2a, column (n)**1e****f** 20% EP from Form 4255. Check applicable box and enter amount. See instructions.(i) ☐ Line 1a, column (o)(iii) ☐ Line 1c, column (o)(ii) ☐ Line 1d, column (o)(iv) ☐ Line 2a, column (o)**1f****y** Other additions to tax (see instructions):**1y****z** Add lines 1a through 1y**1z****2** Alternative minimum tax. Attach Form 6251**2****3** Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17**3****Part II Other Taxes****4** Self-employment tax. Attach Schedule SE**4**

309.

5 Social security and Medicare tax on unreported tip income. Attach Form 4137**5****6** Uncollected social security and Medicare tax on wages. Attach Form 8919**6****7** Total additional social security and Medicare tax. Add lines 5 and 6**7****8** Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.
If not required, check here ☐**8****9** Household employment taxes. Attach Schedule H**9****10** Repayment of first-time homebuyer credit. Attach Form 5405 if required**10****11** Additional Medicare Tax. Attach Form 8959**11**

382.

12 Net investment income tax. Attach Form 8960**12****13** Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12**13****14** Interest on tax due on installment income from the sale of certain residential lots and timeshares**14****15** Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000**15****16** Recapture of low-income housing credit. Attach Form 8611**16**

(continued on page 2)

Part II Other Taxes (continued)**17 Other additional taxes:****a** Recapture of other credits. List type, form number, and amount:**17a****b** Recapture of federal mortgage subsidy, if you sold your home see instructions**17b****c** Additional tax on HSA distributions. Attach Form 8889**17c****d** Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889**17d****e** Additional tax on Archer MSA distributions. Attach Form 8853**17e****f** Additional tax on Medicare Advantage MSA distributions. Attach Form 8853**17f****g** Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property**17g****h** Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A**17h****i** Compensation you received from a nonqualified deferred compensation plan described in section 457A**17i****j** Section 72(m)(5) excess benefits tax**17j****k** Golden parachute payments**17k****l** Tax on accumulation distribution of trusts**17l****m** Excise tax on insider stock compensation from an expatriated corporation**17m****n** Look-back interest under section 167(g) or 460(b) from Form 8897 or 8868**17n****o** Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR**17o****p** Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund**17p****q** Any interest from Form 8621, line 24**17q****z** Any other taxes. List type and amount: _____**17z****18** Total additional taxes. Add lines 17a through 17z**18****19** Recapture of net EPE from Form 4255, line 1d, column (f)**19****20** Section 965 net tax liability installment from Form 965-A**20****21** Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes**. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b**21**

691.

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

JOSE M RODRIGUEZ

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2	
3	Education credits from Form 8863, line 19		3	
4	Retirement savings contributions credit. Attach Form 8880		4	
5a	Residential clean energy credit from Form 5695, line 15		5a	
b	Energy efficient home improvement credit from Form 5695, line 32		5b	
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	

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	377.
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 (i)	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	377.

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

BAA REV 03/20/25 PRO

Schedule 3 (Form 1040) 2024

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **09**

Name of proprietor JOSE M RODRIGUEZ		Social security number (SSN)
A Principal business or profession, including product or service (see instructions) AUTHOR / LEGAL		B Enter code from instructions 513000
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) City, town or post office, state, and ZIP code		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)		
G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses		☒ Yes ☐ No
H If you started or acquired this business during 2024, check here		☐ Yes ☒ No
I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions		☐ Yes ☒ No
J If "Yes," did you or will you file required Form(s) 1099?		☐ Yes ☒ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	☐	1	17,104.
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	17,104.
4	Cost of goods sold (from line 42)		4	
5	Gross profit. Subtract line 4 from line 3		5	17,104.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross income. Add lines 5 and 6		7	17,104.

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9	2,180.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):	20	
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	0.	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	3,375.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: and (b) the part of your home used for business: . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	11,549.				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a	☐ All investment is at risk.		
				32b	☐ Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

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

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

43	When did you place your vehicle in service for business purposes? (month/day/year) <u>01/01/2020</u>
44	Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:
a	Business <u>3,254</u> b Commuting (see instructions) <u> </u> c Other <u>7,767</u>
45	Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☒ No
47a	Do you have evidence to support your deduction? ☒ Yes ☐ No
b	If "Yes," is the evidence written? ☒ Yes ☐ No

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

DUES AND SUBSCRIPTIONS	440.
TELEPHONE AND INTERNET	1,320.
UNIFORM / DRYCLEANING	910.
SUPPLIES	705.
48 Total other expenses. Enter here and on line 27a	3,375.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

OMB No. 1545-0074

2024
Attachment
Sequence No. **17**

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

Social security number of person
with self-employment income

JOSE M RODRIGUEZ

Part I Self-Employment Tax

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

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

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

1a Net farm profit (or loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a**

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ **1b** ()

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

2 Net profit (or loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 11,549.

3 Combine lines 1a, 1b, and 2 **3** 11,549.

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 10,666.

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. **Exception:** If less than \$400 and you had church employee income, enter -0- and continue **4c** 10,666.

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income **5a**

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b** 0.

6 Add lines 4c and 5b **6** 10,666.

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2024 **7** 168,600

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$168,600 or more, skip lines 8b through 10, and go to line 11 **8a** 174,675.

b Unreported tips subject to social security tax from Form 4137, line 10 **8b**

c Wages subject to social security tax from Form 8919, line 10 **8c**

d Add lines 8a, 8b, and 8c **8d**

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9**

10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124) **10**

11 Multiply line 6 by 2.9% (0.029) **11** 309.

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3 **12** 309.

13 Deduction for one-half of self-employment tax.

Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15 **13** 155.

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

Schedule SE (Form 1040) 2024

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$10,380, or (b) your net farm profits² were less than \$7,493.

14	Maximum income for optional methods	14	6,920
15	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$6,920. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$7,493 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Qualified Business Income Deduction

OMB No. 1545-2284

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.**2024**Attachment
Sequence No. **55A**

Name(s) shown on return

JOSE M RODRIGUEZ

Your taxpayer identification number

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 above \$191,950 (\$383,900 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	N/A	☐	☐		☐
B	JOSE M RODRIGUEZ	☒	☐		☐
C	JOSE M RODRIGUEZ	☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2 0.	0.	0.
3 Multiply line 2 by 20% (0.20). If your taxable income is \$191,950 or less (\$383,900 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 0.	0.	0.
4 Allocable share of W-2 wages from the trade, business, or aggregation	4 0.	0.	0.
5 Multiply line 4 by 50% (0.50)	5 0.	0.	0.
6 Multiply line 4 by 25% (0.25)	6 0.	0.	0.
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7 0.	3,091.	0.
8 Multiply line 7 by 2.5% (0.025)	8 0.	77.	0.
9 Add lines 6 and 8	9 0.	77.	0.
10 Enter the greater of line 5 or line 9	10 0.	77.	0.
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11 0.	0.	0.
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 0.	0.	0.
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15 0.	0.	0.
16 Total qualified business income component. Add all amounts reported on line 15	16 0.		

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

Form **8995-A** (2024)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$191,950 but not \$241,950 (\$383,900 and \$483,900 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20		
21	Threshold. Enter \$191,950 (\$383,900 if married filing jointly)	21		
22	Subtract line 21 from line 20	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24	Phase-in percentage. Divide line 22 by line 23	24	%	
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	0.	
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See Instructions	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32	0.	
33	Taxable income before qualified business income deduction	33	215,528.	
34	Enter your net capital gain, if any, increased by any qualified dividends (see Instructions)	34	0.	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35	215,528.	
36	Income limitation. Multiply line 35 by 20% (0.20)	36	43,106.	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37	0.	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39	Total qualified business income deduction. Add lines 37 and 38	39	0.	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	0.	

SCHEDULE A
(Form 8995-A)

1

Specified Service Trades or Businesses

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.**2024**Attachment
Sequence No. **55B**

Name(s) shown on return

JOSE M RODRIGUEZ

Your taxpayer identification number

Complete Schedule A only if your trade or business is a specified service trade or business (see instructions) and your taxable income is more than \$191,950 but not \$241,950 (\$383,900 and \$483,900 if married filing jointly). If your taxable income isn't more than \$191,950 (\$383,900 if married filing jointly) and you're not a patron of an agricultural or horticultural cooperative, don't file this form; Instead, file Form 8995, Qualified Business Income Deduction Simplified Computation. Otherwise, complete Schedule D (Form 8995-A) before beginning Schedule A. If your taxable income is more than \$241,950 (\$483,900 if married filing jointly), your specified service trade or business doesn't qualify for the deduction. If you have more than three trades or businesses, attach as many Schedules A as needed. See instructions.

Part I Other Than Publicly Traded Partnerships (PTP)

See instructions before completing Parts I and II.

	A	B	C
1a Trade or business name	1a	JOSE M RODRIGUEZ	
b Taxpayer identification number	1b		
2 Qualified business income or (loss) from the trade or business	2	11,394.	
3 Allocable share of W-2 wages from the trade or business	3	0.	
4 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	4	5,850.	
5 Taxable income before qualified business income deduction	5	215,528.	
6 Threshold. Enter \$191,950 (\$383,900 if married filing jointly)	6	191,950.	
7 Subtract line 6 from line 5	7	23,578.	
8 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	8	50,000.	
9 Divide line 7 by line 8	9	0.004716	
10 Applicable percentage. Subtract line 9 from 100%	10	0.5284 %	
11 Applicable percentage of qualified business income or (loss). Multiply line 2 by line 10. Enter this amount on Schedule C (Form 8995-A) or on Form 8995-A, line 2, for the corresponding trade or business, as appropriate	11	6,021.	
12 Applicable percentage of W-2 wages. Multiply line 3 by line 10. Enter this amount on Form 8995-A, line 4, for the corresponding trade or business, as appropriate	12	0.	
13 Applicable percentage of the UBIA of qualified property. Multiply line 4 by line 10. Enter this amount on Form 8995-A, line 7, for the corresponding trade or business, as appropriate	13	3,091.	

Part II Publicly Traded Partnership

	A	B	C
14 Trade or business name	14		
15 Taxpayer identification number	15		
16 Qualified PTP income or (loss)	16		
17 Total PTP specified service trade or business (SSTB) income or (loss). Combine all amounts on line 16	17		
18 Taxable income before qualified business income deduction	18		
19 Threshold. Enter \$191,950 (\$383,900 if married filing jointly)	19		
20 Subtract line 19 from line 18	20		
21 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	21		
22 Divide line 20 by line 21	22		
23 Applicable percentage. Subtract line 22 from 100%	23		%
24 Applicable percentage of qualified PTP income or (loss). Multiply line 17 by line 23. Include this amount on Form 8995-A, line 28	24		

SCHEDULE C
(Form 8995-A)

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

1

Loss Netting and Carryforward

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Name(s) shown on return

JOSE M RODRIGUEZ

Your taxpayer identification number

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/loss	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	N/A	0.	()	0.
	JOSE M RODRIGUEZ	6,021.	(6,021.)	0.
	JOSE M RODRIGUEZ	0.	()	0.
2	Qualified business net (loss) carryforward from prior years. See instructions		2	(22,494.)
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations		3	(22,494.)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations		4	6,021.
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b)		5	(6,021.)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-		6	(16,473.)

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. BAA REV 03/20/25 PRO Schedule C (Form 8995-A) (Rev. 12-2022)

Additional Medicare Tax

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

If any line does not apply to you, leave it blank. See separate instructions.

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

Go to www.irs.gov/Form8959 for instructions and the latest information.**2024**Attachment
Sequence No. **71**

Name(s) shown on return

JOSE M RODRIGUEZ

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	231,826.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	231,826.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	200,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		31,826.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		286.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8	10,666.	
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9	200,000.	
10	Enter the amount from line 4	10	231,826.	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	0.	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		10,666.
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		96.

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RTTA) Compensation

14	Railroad retirement (RTTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Additional Medicare Tax on railroad retirement (RTTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		382.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	3,362.	
20	Enter the amount from line 1	20	231,826.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,361.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		1.
23	Additional Medicare Tax withholding on railroad retirement (RTTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		1.

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

BAA

REV 03/2025 PRO

Form **8959** (2024)

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

JOSE M RODRIGUEZ

Your social security number or EIN

- Part I Investment Income** ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a 11,549.	4c	0.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b -11,549.		
c	Combine lines 4a and 4b			
5a	Net gain or loss from disposition of property (see instructions)	5a	5d	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c			
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.		8	0.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		12	0.
Individuals:				
13	Modified adjusted gross income (see instructions)	13 232,078.		
14	Threshold based on filing status (see instructions)	14 200,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15 32,078.		
16	Enter the smaller of line 12 or line 15		16	0.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17	0.
Estates and Trusts:				
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c		20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		21	

Passive Activity Loss Limitations

See separate instructions.

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

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2024

Attachment
Sequence No. 858

Name(s) shown on return

JOSE M RODRIGUEZ

Identifying number

Part I 2024 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a Activities with net income (enter the amount from Part IV, column (a)) . . .	1a	
b Activities with net loss (enter the amount from Part IV, column (b)) . . .	1b	()
c Prior years' unallowed losses (enter the amount from Part IV, column (c)) . .	1c	()
d Combine lines 1a, 1b, and 1c		1d

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a)) . . .	2a	0.
b Activities with net loss (enter the amount from Part V, column (b)) . . .	2b	(0.)
c Prior years' unallowed losses (enter the amount from Part V, column (c)) . .	2c	(-279.)
d Combine lines 2a, 2b, and 2c . . .	2d	-279.

3 Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used.

If line 3 is a loss and: • Line 1d is a loss, go to Part II.

• Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3		4
5	Enter \$150,000. If married filing separately, see instructions	5	
6	Enter modified adjusted gross income, but not less than zero. See instructions	6	
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.			
7	Subtract line 6 from line 5	7	
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	
9	Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions	9	0

Part III	Total Losses Allowed
1. Total Losses Allowed	
2. Total Losses Allowed	
3. Total Losses Allowed	
4. Total Losses Allowed	
5. Total Losses Allowed	
6. Total Losses Allowed	
7. Total Losses Allowed	
8. Total Losses Allowed	
9. Total Losses Allowed	
10. Total Losses Allowed	
11. Total Losses Allowed	
12. Total Losses Allowed	
13. Total Losses Allowed	
14. Total Losses Allowed	
15. Total Losses Allowed	
16. Total Losses Allowed	
17. Total Losses Allowed	
18. Total Losses Allowed	
19. Total Losses Allowed	
20. Total Losses Allowed	
21. Total Losses Allowed	
22. Total Losses Allowed	
23. Total Losses Allowed	
24. Total Losses Allowed	
25. Total Losses Allowed	
26. Total Losses Allowed	
27. Total Losses Allowed	
28. Total Losses Allowed	
29. Total Losses Allowed	
30. Total Losses Allowed	
31. Total Losses Allowed	
32. Total Losses Allowed	
33. Total Losses Allowed	
34. Total Losses Allowed	
35. Total Losses Allowed	
36. Total Losses Allowed	
37. Total Losses Allowed	
38. Total Losses Allowed	
39. Total Losses Allowed	
40. Total Losses Allowed	
41. Total Losses Allowed	
42. Total Losses Allowed	
43. Total Losses Allowed	
44. Total Losses Allowed	
45. Total Losses Allowed	
46. Total Losses Allowed	
47. Total Losses Allowed	
48. Total Losses Allowed	
49. Total Losses Allowed	
50. Total Losses Allowed	
51. Total Losses Allowed	
52. Total Losses Allowed	
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87. Total Losses Allowed	
88. Total Losses Allowed	
89. Total Losses Allowed	
90. Total Losses Allowed	
91. Total Losses Allowed	
92. Total Losses Allowed	
93. Total Losses Allowed	
94. Total Losses Allowed	
95. Total Losses Allowed	
96. Total Losses Allowed	
97. Total Losses Allowed	
98. Total Losses Allowed	
99. Total Losses Allowed	
100. Total Losses Allowed	

10	Add the income, if any, on lines 1a and 2a and enter the total	10	0.
11	Total losses allowed from all passive activities for 2024. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	0.

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 1a, 1b, and 1c					

Total. Enter on Part I, lines 1a, 1b, and 1c

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
ANCHORAGE YACHT CLUB	0.	0.	279.		279.
Total. Enter on Part I, lines 2a, 2b, and 2c	0.	0.	279.		

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
ANCHORAGE YACHT CLUB	E Ln 22	279.	1.00000000	279.
Total		279.	1.00	279.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
ANCHORAGE YACHT CLUB	E Ln 22	279.	279.	0.
Total		279.	279.	0.

Expenses for Business Use of Your Home

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

Go to www.irs.gov/Form8829 for instructions and the latest information.**2024**Attachment
Sequence No. **176**

Name(s) of proprietor(s)

JOSE M RODRIGUEZ

Your social security number

Part I Part of Your Home Used for Business

AUTHOR / LEGAL

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	450
2	Total area of home	2	2,337
3	Divide line 1 by line 2. Enter the result as a percentage	3	19.26 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784	5	8,784 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	19.26 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions.	8	11,549.
See instructions for columns (a) and (b) before completing lines 9-22.			
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b), by line 7	13	
14	Add line 12, column (a), and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	11,549.
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	
20	Repairs and maintenance	20	
21	Utilities	21	
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	
24	Multiply line 23, column (b), by line 7	24	
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	0.
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	11,549.
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	0.
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	0.

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

Part IV Carryover of Unallowed Expenses to 2025

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	0.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

Smart Worksheets From 2024 Federal Tax Return

Schedule C (AUTHOR / LEGAL): Profit or Loss from Business -- Smart Worksheet

Business Address Information Smart Worksheet

Business street address . . . _____

City, State, and ZIP Code (do not enter State and ZIP Code if foreign address)

FL _____

Or, foreign country information:

Schedule C (AUTHOR / LEGAL): Profit or Loss from Business -- Smart Worksheet

Pension Plan Startup Costs Smart Worksheet

Your total qualified pension plan startup costs should be entered here. Do not include these in another expense category on Schedule C. The net of the amounts listed in the Smart Worksheet will be included in line 48, Other Expenses, below.

QuickZoom to Form 8881, Credit for Employer Pension Plan Startup Costs,
to link the credit to this activity ▶

- A** Enter your **qualified** pension plan startup costs _____
- B** Less: Allowed credit from Form 8881 _____
- C** Net qualified pension plan startup costs _____
- D** Enter the number of employees who received at least \$5,000 of compensation during the tax year before the first credit year that applies to the pension plan startup costs credit _____
- E** Enter the number of employees eligible to participate in the pension plan. _____

Small Employer Pension Contributions

- F** Total **qualified** employer pension costs _____
- G** Less: Allowed employer pension credit from Form 8881, line 6g _____
- H** Net qualified employer pension costs 0.
- I** Enter the number of employees in the year before you first claimed small employer pension plan startup credit. _____
- J** Enter employer contributions made to the plan, don't include (i) elective deferrals, (ii) contributions made to employees whose wages paid to the employees were in excess of \$100,000 and (iii) any amount of contribution to an employee to whom made contributions of more than \$1,000 _____
- K** Enter employer contributions made to employees for whom you made more than \$1,000. If this is the first or second year of the plan, do not include contributions of more than \$1,000 per employee. If this is the third year of the plan, do not include contributions of more than \$1,333 per employee. If this is the fourth year of the plan, do not include contributions of more than \$2,000 per employees. If this is the fifth year of the plan, do not include contributions of more than \$4,000 per employee. _____
- L** Plan year. Check one:
- | | |
|---------------------------------|----------------------------|
| 1st or 2nd plan year | ▶ ☐ |
| 3rd plan year | ▶ ☐ |
| 4th plan year | ▶ ☐ |
| 5th plan year | ▶ ☐ |
| 6th or over plan year | ▶ ☐ |

Auto-Enrollment Credit

- M** Did you provide an auto-enrollment option for retirement savings? ☐ Yes ☐ No

Military Spouse Participation Credit

- N** Enter the number of military spouse employees participating in an eligible plan _____
- O** Enter the total amount of contributions made to eligible military spouse employees. Do not enter more than \$300 per employee _____

Schedule C (AUTHOR / LEGAL): Profit or Loss from Business -- Smart Worksheet

Qualified Business Income Deduction Smart Worksheet <i>Completing this worksheet is generally only necessary if Form 8995A must be filed (i.e., taxable income is above threshold amounts or qualified coop payments are present).</i>		
A	QBI worksheet to report (double-click to link)	JOSE M RODRIGUEZ
B	Trade or Business Name	JOSE M RODRIGUEZ
C	Trade or Business ID Number	
D 1	Is this a Specified Service Trade or Business (SSTB)? ☒ Yes ☐ No	
2	If No, is income attributable to a SSTB? (see Help) . . . ☐ Yes ☒ No	
3	QBI worksheet for SSTB income (this will auto-populate if Yes)	
4	Percentage of qualified income attributable to SSTB	%
E 1	Tentative Sch C profit (loss) from this business	11,549.
2 a	Former Employer Expenses	
b	Former Employer Income	
c	Net Gain Former Employer	
d	Foreign Expenses	
e	Foreign Income	
f	Foreign Net Gain	
	Total adjustments to qualified business income	
3	Tentative Sch C profit (loss) from qualified business	11,549.
4 a	Calculated QBI allowed after passive/at-risk limits	11,549.
b	Adjustments to allowed QBI	
c	Allowable QBI after loss limits	11,549.
5	Self employed deductions connected to this business	
a	Self employed health insurance for this business	
b	Total deduction for 1/2 self employment tax	155.
c	Deduction for 1/2 S.E. tax connected to this business	155.
d	Total deduction for S.E. retirement contributions	
e	S.E. retirement deduction connected to this business	
	Total self employed deductions connected to this business	155.
6	Sch C profit (loss) after S.E. deductions	11,394.
7	Additional deductions related to this business reported on separate schedules	
8	Net profit (loss) after adjustments, limitations, and deductions	11,394.
9	Allowable Sch C profit (loss) allocated to SSTB	0.
10	Allowable Sch C profit (loss) from this business	11,394.
F 1	Ordinary gain (loss) from business assets	0.
2	Ordinary gain (loss) adjustments	
3	Qualified ordinary gain (loss)	0.
4 a	Calculated QBI allowed after passive/at-risk limits	0.
b	Adjustments to allowed QBI	
c	Allowable short-term qualified gain (loss) after passive/at-risk limits	0.
5	Allowable ordinary gain (loss) allocated to SSTB	0.
6	Allowable ordinary gain (loss)/recapture from this business	0.
G 1	Section 1231 gain (loss) from business assets	0.
2	Section 1231 gain (loss) adjustments	
3	Section 1231 gain (loss) from qualified business	0.
4 a	Calculated QBI allowed after passive/at-risk limits	0.
b	Adjustments to allowed QBI	
c	Allowable ordinary 1231 qualified gain (loss)	0.
5	Allowable ordinary 1231 gain (loss) allocated to SSTB	0.
6	Allowable ordinary 1231 gain (loss) from this business	0.

Schedule C (AUTHOR / LEGAL): Profit or Loss from Business – Smart Worksheet

Qualified Business Income Deduction Smart Worksheet, Continued	
H 1 Allowable QBI (E10 plus F6 plus G6)	11,394.
2 Qualified business income allocated to SSTB	0.
3 a Previously disallowed losses freed up in current year	
b Adjustments to previously disallowed losses	
c Previously disallowed QBI losses to be reported as separate business	0.
d QBI wkst for previously disallowed losses, if present	
I 1 Tentative wages	0.
2 Adjustments	
3 Qualified wages	0.
4 Qualified wages allocated to SSTB	0.
J 1 Tentative Unadjusted Basis Immediately after Acquisition (UBIA)	5,850.
2 Adjustments	
3 Qualified UBIA	5,850.
4 Qualified UBIA allocated to SSTB	0.
K 1 Net income allocable to qualified payments from agricultural or horticultural coop	
2 Wages allocable to qualified payments from coop	
3 Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting before 1/1/2018	
4 Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting after 12/31/17	

Schedule C (AUTHOR / LEGAL): Profit or Loss from Business -- Smart Worksheet

Carryovers to 2024 Smart Worksheet*Enter carryovers from prior year below.*

	Regular Tax	QBI	Alternative Minimum Tax
A Section 179 carryover (enter as positive amount) . . .			
At-Risk Loss Carryovers (enter as negative amts)			
B Schedule C suspended loss			
C Schedule D short-term suspended loss			
D Schedule D long-term suspended loss			
E Form 4797 ordinary suspended loss			
F Form 4797 long-term suspended loss			
Passive Loss Carryovers (enter as negative amts)			
G Schedule C suspended loss			
H Schedule D short-term suspended loss			
I Schedule D long-term suspended loss			
J Form 4797 ordinary suspended loss			
K Form 4797 long-term suspended loss			

Carryovers to 2024 Additional Info for Section 199A Deduction

Section 199A (QBI deduction) requires first-in-first-out use of previously disallowed losses. Businesses qualified under Section 199A must complete this section for any previously disallowed losses.

Percentage of SSTB income (by category)

Enter 100 for businesses that were SSTBs in the year in question. If non-SSTB with income attributable to SSTB, enter the % attributable to SSTB. Otherwise, enter 0. (Not required if applicable % is 100%.)

	Applicable %	Operating %	Form 4797 ord	Form 4797 l/t
2018	100.00	0.00	0.00	0.00
2019	100.00	0.00	0.00	0.00
2020	100.00	0.00	0.00	0.00
2021	100.00	0.00	0.00	0.00
2022	100.00	0.00	0.00	0.00
2023	100.00	0.00	0.00	0.00

Schedule C (AUTHOR / LEGAL): Profit or Loss from Business – Smart Worksheet

Activity Summary Smart Worksheet			
Supporting information provided by program. NO ENTRIES ARE NEEDED.			
	Regular Tax	QBI	Alternative Minimum Tax
A Ownership	Taxpayer		
B At risk status	All		
C Passive status	Nonpassive		
Schedule C			
D Tentative profit (loss)	11,549.	11,549.	11,549.
E Other adjustments			
F At risk disallowed loss			
G Passive carryover loss			
H Passive disallowed loss			
I Net profit (loss) allowed	11,549.	11,549.	11,549.
Related Dispositions			
J Tentative profit (loss)		0.	
K At risk disallowed loss			
L Passive carryover loss			
M Passive disallowed loss			
N Net profit (loss) allowed		0.	

Schedule C (AUTHOR / LEGAL): Profit or Loss from Business -- Smart Worksheet

QBI (Section 199A) Losses by Year Smart Worksheet (cont.)		
At-risk loss carryforwards to 2025		
Before 2018	A Operating loss	
	B Form 4797 ordinary loss	
	C Form 4797 long-term loss	
2018	D Operating loss	
	E Form 4797 ordinary loss	
	F Form 4797 long-term loss	
2019	G Operating loss	
	H Form 4797 ordinary loss	
	I Form 4797 long-term loss	
2020	J Operating loss	
	K Form 4797 ordinary loss	
	L Form 4797 long-term loss	
2021	M Operating loss	
	N Form 4797 ordinary loss	
	O Form 4797 long-term loss	
2022	P Operating loss	
	Q Form 4797 ordinary loss	
	R Form 4797 long-term loss	
2023	S Operating loss	
	T Form 4797 ordinary loss	
	U Form 4797 long-term loss	
2024	V Operating loss	
	W Form 4797 ordinary loss	
	X Form 4797 long-term loss	

Schedule C (AUTHOR / LEGAL): Profit or Loss from Business -- Smart Worksheet

QBI (Section 199A) Losses by Year Smart Worksheet (cont.)		
Passive loss carryforwards to 2025		
Before 2018	A Operating Loss	
	B Form 4797 ordinary loss	
	C Form 4797 long-term loss	
2018	D Operating Loss	
	E Form 4797 ordinary loss	
	F Form 4797 long-term loss	
2019	G Operating loss	
	H Form 4797 ordinary loss	
	I Form 4797 long-term loss	
2020	J Operating loss	
	K Form 4797 ordinary loss	
	L Form 4797 long-term loss	
2021	M Operating loss	
	N Form 4797 ordinary loss	
	O Form 4797 long-term loss	
2022	P Operating loss	
	Q Form 4797 ordinary loss	
	R Form 4797 long-term loss	
2023	S Operating loss	
	T Form 4797 ordinary loss	
	U Form 4797 long-term loss	
2024	V Operating loss	
	W Form 4797 ordinary loss	
	X Form 4797 long-term loss	

Form 8995A: QBI Deduction — Smart Worksheet

Form 8995A Schedule A Smart Worksheet			
Schedule A — Specified Service Trades or Businesses (SSTB)			
Complete Schedule A only if your trade or business is a specified service trade or business (SSTB — see instructions) and your taxable income is more than \$191,950 but not \$241,950 (\$383,900 - \$483,900 if filing jointly (MFJ)). If your taxable income isn't above the applicable lower threshold, and you aren't a patron of an agricultural or horticultural coop, don't use this worksheet. Instead use the QBI Deduction Simplified Computation. Otherwise, complete Sch D before beginning Part I. If your taxable income is more than \$241,950 (\$483,900 if MFJ), your SSTB doesn't qualify for the deduction.			
Part I: Other Than Publicly Traded Partnerships			
	SSTB 1	SSTB 2	SSTB 3
1 a Trade or business name		JOSE M RODRIGUEZ	
1 b Taxpayer identification number			
2 QBI or (loss) from the trade or business		11,394.	
3 Allocable share of W2 wages from the business		0.	
4 Allocable share of UBIA of all qualified property		5,850.	
5 Taxable income before QBI deduction	215,528.		
6 Threshold. Enter \$191,950 (\$383,900 if MFJ)	191,950.		
7 Subtract line 6 from line 5	23,578.		
8 Phase-in range. Enter \$50,000 (\$100,000 if MFJ)	50,000.		
9 Divide line 7 by line 8	0.4716		
10 Applicable percentage. Subtract line 9 from 100%	0.5284		
11 Applicable percentage of QBI or (loss). Multiply line 2 by line 10. Enter this amount on Sch C or on page 1, Part II, line 2, for the corresponding trade or business, as appropriate		6,021.	
12 Applicable percentage of W2 wages. Multiply line 3 by line 10. Enter this amount on page 1, Part II, line 4, for the corresponding trade or business, as appropriate		0.	
13 Applicable percentage of the UBIA of qualified property. Multiply line 4 by line 10. Enter this amount on page 1, Part II, line 7, for the corresponding trade or business, as appropriate		3,091.	

Form 8995A: QBI Deduction -- Smart Worksheet

Form 8995A Schedule C Smart Worksheet					
Schedule C -- Loss Netting and Carryforward					
1	Trade, business or aggregation name	Taxpayer ID number	a) Qualified income/(loss)	b) Reduction for loss netting	c) Adjusted QBI a) plus b)
	N/A		0.		0.
	JOSE M RODRIGUEZ		6,021.	-6,021.	0.
	JOSE M RODRIGUEZ		0.		0.
2	Qualified business net (loss) carryforward from prior years				(-22,494.)
3	Total business losses. Combine negative amounts on lines 1, column a), and 2, for all trades or businesses.				(-22,494.)
4	Total business income. Add the positive amounts on line 1, column a) for all rows				6,021.
5	Losses netted with income of other businesses. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each business on line 1, column b).				(-6,021.)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-				(-16,473.)

Schedule C (AUTHOR / LEGAL): Profit or Loss from Business -- Form 8829: Exp for Business Use of Home (

Smart Worksheet

Simplified Method Smart Worksheet	
Simplified method election for Home Office expenses:	
Do you elect to use the simplified method in 2024?	☐ Yes ☒ No
Do you elect to use the simplified method in 2023?	☐ Yes ☒ No
A	Gross income limitation
B	Enter the square footage of your office
C	The lesser of the square footage of your office or 300
D	Number of months in 2024 this home office was used at least 15 days during the month
E	Business percentage for daycare facilities (if applicable, or 100.00 if not) %
F	Line C times line D divided by 12 times \$5.00 times line E
G	Allowable Simple Method deduction. Enter the lesser of line A or line F

Schedule C (AUTHOR / LEGAL): Profit or Loss from Business -- Form 8829: Exp for Business Use of Home

Smart Worksheet

Line 8 Calculation Smart Worksheet	
A	Enter the date you began using this home office for this business. 01/01/2018
B	Enter the percent of gross income on line 7 of Schedule C that is from the business use of this home 100.00 %
C 1	Calculated gain from business use of this home on Schedule D or Form 4797.
2	Adjustments to calculated gain
3	Net gain
D 1	Calculated loss from this business not derived from business use of home and shown on Schedule D or Form 4797
2	Adjustments to calculated loss (enter additional losses as a negative number)
3	Net loss

Schedule C (AUTHOR / LEGAL): Profit or Loss from Business -- Form 8829: Exp for Business Use of Home (

- Smart Worksheet

Important: This form calculates a "temporary" tax provision. This credit will be calculated for eligible payees prior to the expiration date shown below. If the expiration date shows "Expired", this information will not be used in any calculations or included in your return. Expired temporary provisions are sometimes renewed retroactively, so completing info for expired provisions will allow this return to automatically be updated if/when this provision is renewed.

Temporary tax provision	Expiration Date
Mortgage Insurance Premium Deduction (sec. 163(h)(3))	Expired

a Employee's social security number		Payroll organization code 22-20-11-00-110		Intradepartment number 0000000175	
b Employer identification number (EIN) 58-6001874		1 Wages, tips, other compensation 186,179.56		2 Federal income tax withheld 27,479.50	
c Employer's name, address, and ZIP code State of Florida Jimmy Patronis, Chief Financial Officer 200 E Gaines Street Tallahassee, Florida 32399-0356		3 Social security wages 168,600.00		4 Social security tax withheld 10,453.20	
		5 Medicare wages and tips 192,000.52		6 Medicare tax withheld 2,784.01	
		7 Social security tips		10 Dependent care benefits	
d Control number 015935 01/07		11 Nonqualified plans		12a See instructions for box 12 DD 21,036.70	
e Employee's first name, mi, and last name JOSE M RODRIGUEZ		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐		12b	
		14 Other 125 2,030.00		12c	
				12d	
				12e	
f Employee's address and ZIP code		15 State wages, tips, etc.		16 Local wages, tips, etc.	
15 State Employer's state ID number		17 State income tax		18 Local income tax	
				20 Locality name	

FORM **W-2** **WAGE AND TAX STATEMENT** **2024**

OMB No. 1545-0046
Department of the Treasury - Internal Revenue Service

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

a Employee's social security number		Payroll organization code 22-20-11-00-110		Intradepartment number 0000000175	
b Employer identification number (EIN) 58-6001874		1 Wages, tips, other compensation 186,179.56		2 Federal income tax withheld 27,479.50	
c Employer's name, address, and ZIP code State of Florida Jimmy Patronis, Chief Financial Officer 200 E Gaines Street Tallahassee, Florida 32399-0356		3 Social security wages 168,600.00		4 Social security tax withheld 10,453.20	
		5 Medicare wages and tips 192,000.52		6 Medicare tax withheld 2,784.01	
		7 Social security tips		10 Dependent care benefits	
d Control number 015935 01/07		11 Nonqualified plans		12a See instructions for box 12 DD 21,036.70	
e Employee's first name, mi, and last name JOSE M RODRIGUEZ		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐		12b	
		14 Other 125 2,030.00		12c	
				12d	
				12e	
f Employee's address and ZIP code		15 State wages, tips, etc.		16 Local wages, tips, etc.	
15 State Employer's state ID number		17 State income tax		18 Local income tax	
				20 Locality name	

FORM **W-2** **WAGE AND TAX STATEMENT** **2024**

OMB No. 1545-0046
Department of the Treasury - Internal Revenue Service

Copy C - For EMPLOYEE'S RECORDS
AA427W Rev. 05/31/2024

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

Form **W-2 Wage and Tax Statement** **2024**

a Employer's name, address, and ZIP code
FLORIDA INTERNATIONAL UNIV
11200 SW 8 ST PC 224
MIAMI FL 33199

e Employee's name, address, and ZIP code
JOSE M RODRIGUEZ

16 State	Employer's state ID no.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	18 Local income tax	20 Locality name
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Copy B To Be Filed With Employee's FEDERAL Tax Return

This information is being furnished to the Internal Revenue Service.
 OMB No. 1545-0048

Dept. of the Treasury - IRS
 Visit the IRS Web Site at www.irs.gov/efile

Form **W-2 Wage and Tax Statement** **2024**

a Employer's name, address, and ZIP code
FLORIDA INTERNATIONAL UNIV
11200 SW 8 ST PC 224
MIAMI FL 33199

e Employee's name, address, and ZIP code
JOSE M RODRIGUEZ

16 State	Employer's state ID no.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	18 Local income tax	20 Locality name
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Copy C For EMPLOYEE'S RECORDS (See Notice to Employee on back of Copy B.)

OMB No. 1545-0048

Dept. of the Treasury - IRS

Form **W-2 Wage and Tax Statement** **2024**

a Employer's name, address, and ZIP code
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11200 SW 8 ST PC 224
MIAMI FL 33199

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Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

OMB No. 1545-0048

Dept. of the Treasury - IRS

Form **W-2 Wage and Tax Statement** **2024**

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11200 SW 8 ST PC 224
MIAMI FL 33199

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JOSE M RODRIGUEZ

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Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

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OMB No. 1545-0048

2296

Dept. of the Treasury - IRS

JOSE M RODRIGUEZ

Instructions for Recipient

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the payer has reported your complete TIN to the IRS.

Account number. May show an account or other unique number the payer assigned to distinguish your account. **FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue code. You may also have a filing requirement. See the instructions for Form 9934.

Amounts shown may be subject to self-employment (SE) tax. Individuals should see the instructions for Schedule SE (Form 1040). Corporations, fiduciaries, or partnerships must report the amounts on the appropriate line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your information correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. See Pub. 527.

Box 2. Report royalties from oil, gas, or mineral properties; copyrights; and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the Schedule E (Form 1040) instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other Income" line of Schedule 1 (Form 1040), and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee's prize, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. Shows the amount paid to a fishing boat crew member who is considered by the operator to be self-employed. Self-employed individuals must report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040). Box 7. If checked, consumer products totaling \$5000 or more were sold to you for resale, on a buy-sell, a deposit-commission, or other basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other Income" line of Schedule 1 (Form 1040).

Box 9. Report this amount on Schedule F (Form 1040). Box 10. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 11. Shows the amount paid for the purchase of fish for resale from any person engaged in the trade or business of catching fish. See the instructions for your tax return for reporting this income.

Box 12. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A plus any earnings on current and prior year deferrals.

Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See your tax return instructions for where to report.

Box 14. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. This income is also subject to a substantial additional tax to be reported on Form 1040, 1040-SR, or 1040-NR. See the instructions for your tax return.

Boxes 15-17. Shows state or local income tax withheld from the payments.

Future developments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099MISC.

FreeFile. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. MATTHEW BENDER & CO INC PO BOX 8808 DAYTON, OH 45401 937-247-3533		1 Rents \$ 0.00	OMB No. 1545-0115 2024 Form 1099-MISC	Miscellaneous Information Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
PAYER'S TIN 140499170		2 Royalties \$ 17,104.44	4 Federal income tax withheld \$ 0.00	
RECIPIENT'S TIN 		3 Other income \$ 0.00	6 Medical and health care payments \$ 0.00	
RECIPIENT'S name JOSE M RODRIGUEZ Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code MIAMI, FL 33186		5 Fishing boat proceeds \$ 0.00	8 Substitute payments in lieu of dividends or interest \$ 0.00	
7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐		9 Crop insurance proceeds \$ 0.00	10 Gross proceeds paid to an attorney \$ 0.00	
11 Fish purchased for resale \$ 0.00		12 Section 409A deferrals \$ 0.00	13 Nonqualified deferred compensation \$ 0.00	
Account number (see instructions) [REDACTED]		14 Excess golden parachute payments \$ 0.00	15 State/Payer's state no. \$ 0.00	16 State income \$ 0.00
13 FATCA filing requirement ☐		16 State tax withheld \$ 0.00	17 State/Payer's state no. \$ 0.00	18 State income \$ 0.00

Form **W-2 Wage and Tax Statement** 2024

c Employer's name, address, and ZIP code
INDIANA UNIVERSITY
1024 E 3RD ST
BLOOMINGTON IN 47405

e Employee's name, address, and ZIP code
JOSE MANUEL RODRIGUEZ JR

15 State	Employer's state ID no.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
IN	0003123294900	6075.00	185.29	6075.00	123.62	C 53

Copy B To Be Filed With Employee's FEDERAL Tax Return

This information is being furnished to the Internal Revenue Service.
OMB No. 1545-0046Dept. of the Treasury - IRS
Visit the IRS Web site at www.irs.gov/efile

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Form **W-2 Wage and Tax Statement** 2024

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1024 E 3RD ST
BLOOMINGTON IN 47405

e Employee's name, address, and ZIP code
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Copy C For EMPLOYEE'S RECORDS (See Notice to Employee on back of Copy B.)

OMB No. 1545-0046

Dept. of the Treasury - IRS

Form **W-2 Wage and Tax Statement** 2024

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Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

OMB No. 1545-0046

Dept. of the Treasury - IRS

Form **W-2 Wage and Tax Statement** 2024

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