

2024 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/30/2025

General Information

Name: Mr Daren Sallas

PID 312355

AGENCY INFORMATION

Organization	Suborganization	Title
Turnbull Creek Community Development Dist	Board of Supervisors	

CANDIDATE FOR

Position	Agency Name	Position sought or held
City, Town or Village (Commission or Council), Governing Board - Form 6	TURNBULL CREEK CDD	SEAT 1

Net Worth

My Net Worth as of December 31, 2024 was \$ 400,000.00.

2024 Form 6 - Full and Public Disclosure of Financial Interests

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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 \$ 60,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
N/A	

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

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

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.

Daren Sallas

Digitally signed: 06/30/2025

Filed with COE: 06/30/2025

FOR TAX YEAR 2024

DAREN E SALLAS & SHANNON M KEPPLER

DEBBIE'S ACCOUNTING SERVICE INC

3575 SOUTHSIDE BLVD

JACKSONVILLE, FL 32216

(904) 733-4547

DEBBIE'S ACCOUNTING SERVICE INC

3575 SOUTHSIDE BLVD
JACKSONVILLE, FL 32216
nick@debbiesaccountingservice.com
Phone: (904)733-4547 | Fax: (904)725-9980

April 11, 2025

Daren E Sallas & Shannon M Kepple
1434 Riva Del Garda Way
Saint Augustine, FL 32092

Subject: Preparation of Your 2024 Tax Returns

Daren E Sallas & Shannon M Kepple:

Thank you for choosing DEBBIE'S ACCOUNTING SERVICE INC to assist you with your 2024 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2024 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2024 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (904)733-4547.

Sincerely,

A handwritten signature in black ink that reads "Selma Hidic". The signature is written in a cursive, flowing style.

Selma Hidic EA
DEBBIE'S ACCOUNTING SERVICE INC

(Both spouses must sign for preparation of joint returns.)

Accepted By:

Taxpayer

Spouse

Date

DEBBIE'S ACCOUNTING SERVICE INC

3575 SOUTHSIDE BLVD
JACKSONVILLE, FL 32216
nick@debbiesaccountingservice.com
Phone: (904)733-4547 | Fax: (904)725-9980

April 11, 2025

Daren E Sallas & Shannon M Kepple
1434 Riva Del Garda Way
Saint Augustine, FL 32092

Daren E Sallas & Shannon M Kepple:

Below is a summary of your 2024 tax year.

Return Type	Refund/Balance Due	Transaction Method
Federal Income Tax	\$8,335 Balance Due	Mail a check

The following returns were e-filed and accepted:

- * Federal Income Tax - accepted April 03, 2025

Mail payment on or before due date to the following address:

Federal Income Tax due April 15, 2025

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

Federal Income Tax

Quarter	Estimate Due	Due Date	Transaction Method
1st	\$2,660	April 15, 2025	Mail a check
2nd	\$2,660	June 16, 2025	Mail a check
3rd	\$2,660	September 15, 2025	Mail a check
4th	\$2,660	January 15, 2026	Mail a check

Sincerely,



Selma Hidic EA
DEBBIE'S ACCOUNTING SERVICE INC

DEBBIE'S ACCOUNTING SERVICE INC

3575 SOUTHSIDE BLVD
JACKSONVILLE, FL 32216
nick@debbiesaccountingservice.com
Phone: (904)733-4547 | Fax: (904)725-9980

April 11, 2025

Daren E Sallas & Shannon M Kepple
1434 Riva Del Garda Way
Saint Augustine, FL 32092

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- * Interviews regarding your tax situation
- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (904)733-4547.

Sincerely,



Selma Hidic EA
DEBBIE'S ACCOUNTING SERVICE INC

DEBBIE'S ACCOUNTING SERVICE INC

3575 SOUTHSIDE BLVD
JACKSONVILLE, FL 32216
nick@debbiesaccountingservice.com
Phone: (904)733-4547 | Fax: (904)725-9980

Customer Name	Customer Information	
Daren E Sallas & Shannon M Kepple 1434 Riva Del Garda Way Saint Augustine, FL 32092	Invoice #:	
	Date:	April 11, 2025
	Phone:	(904)434-5844
	E-mail:	D.SALLAS@YAHOO.COM

Your 2024 tax return was prepared by Selma Hidie EA.

Description	Fee
Federal And Supplemental Forms	
Form 1040	U.S. Individual Income Tax Return
Form 1040ES April	Estimated Tax Voucher 1
Form 1040ES June	Estimated Tax Voucher 2
Form 1040ES September	Estimated Tax Voucher 3
Form 1040ES January	Estimated Tax Voucher 4
Form 1040-V	Payment Voucher
Schedule 1	Additional Income and Adjustments to Income
Schedule 3	Additional Credits and Payments
Schedule E pg 2	Supplemental Income and Loss, page 2
Form 2441	Child and Dependent Care Expenses
Form 4797	Sales of Business Property
Schedule 8812	Qualifying Children and Other Dependents Credit
Form 8867	Paid Preparer's Due Diligence Checklist
Form 8879	E-File Signature Authorization
Form 9325	General Information for Electronic Filing
Form W-2	Wage and Tax Statement
Form W-2	Wage and Tax Statement
Tax Computation	Computation of Regular Tax
Wks CRED LMT	Credit Limit Worksheet
Wks ES	Estimated Tax Worksheet
Form 8995	Qualified Business Income Deduction - Simple
Wks 8812 - CTC	Schedule 8812 Worksheet - Child Tax Credit
Comparison	Tax Year Comparison Sheet
ES Summary	Estimated Tax Summary Page

Total Forms	24	Forms Subtotal	155.00
Payments			
Cc 41 2/4	04-03-2025		-155.00
		Total Balance Due	0.00

Payment due upon receipt. Thank you for your business!

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to www.irs.gov/e-pay.

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to www.irs.gov. You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

Tax Refund Related Financial Products

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

Instructions for Electronic Return Originators

Line 2 - PIN Presence Indicator - Check box 2 if the taxpayer entered a PIN or authorized the ERO to enter or generate the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a "Practitioner PIN," "Self-Select PIN" or "Online Filer PIN." Form 8879, IRS e-file Signature Authorization, is required if the ERO enters or generates the PIN or if the Practitioner PIN method is used. **Use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to send required paper forms or supporting documentation listed next to the form check boxes (do not send Forms W-2, W-2G, or 1099R).**

Line 3 - Exception Processing - Check box 3 if the Acknowledgement File Acceptance Code equals "Exception." The acceptance code indicates that this return has been previously rejected and this subsequent submission still has invalid data.

Line 4 - Payment Acknowledgement Literal - Check box 4 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "Payment Request Received."

Line 5 - Payment Acknowledgement Literal - Check box 5 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does not equal "Payment Request Received." If box 5 is checked, inform the taxpayer that he/she must pay by check, money order, debit card, or credit card.

Note: EROs can use the Acknowledgement File information, translated by the transmitter, to complete Form 9325.

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

See separate instructions.

Your first name and middle initial
DAREN E

Last name
SALLAS

Your social security number
[REDACTED]

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

Last name
KEPPLE

Spouse's social security number
[REDACTED]

Home address (number and street). If you have a P.O. box, see instructions.
1434 RIVA DEL GARDA WAY

Apt. no.

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

State
FL

ZIP code
32092

Foreign country name

Foreign province/state/county

Foreign postal code

☐ 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)

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 if qualifies for (see instructions):	Child tax credit	Credit for other dependents
PARKER	SALLAS	[REDACTED]	SON	☒	☐	☐
AVERY	SALLAS	[REDACTED]	DAUGHTER	☒	☐	☐
				☐	☐	☐
				☐	☐	☐

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

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) **128,297**

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 **128,297**

2a Tax-exempt interest

2b Taxable interest

3a Qualified dividends

3b Ordinary dividends

4a IRA distributions

4b Taxable amount

5a Pensions and annuities

5b Taxable amount

6a Social security benefits

6b Taxable amount

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 ☐

8 Additional income from Schedule 1, line 10 **101,740**

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** **230,037**

10 Adjustments to income from Schedule 1, line 26

11 Subtract line 10 from line 9. This is your **adjusted gross income** **230,037**

12 **Standard deduction or itemized deductions** (from Schedule A) **29,200**

13 Qualified business income deduction from Form 8995 or Form 8995-A **19,148**

14 Add lines 12 and 13 **48,348**

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** **181,689**

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.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ . . .	16	30,078
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	30,078
19	Child tax credit or credit for other dependents from Schedule 8812	19	4,000
20	Amount from Schedule 3, line 8	20	587
21	Add lines 19 and 20	21	4,587
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	25,491
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	25,491

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	17,433
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	17,433
26	2024 estimated tax payments and amount applied from 2023 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0
33	Add lines 25d, 26, and 32. These are your total payments	33	17,433

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	0
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	0
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	8,335
38	Estimated tax penalty (see instructions)	38	277

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions	☐ Yes. Complete below. ☒ No
Designee's name	Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	04-03-2025	LAWN CARE WORKER	
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.)
	04-03-2025	BRANCH MANAGER	
Phone no. 904-434-5844	Email address D.SALLAS@YAHOO.COM		

Paid Preparer Use Only

Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
	04-11-2025	P01246813	
Preparer's name Selma Hidic EA	Phone no. 904-733-4547		
Firm's name DEBBIE'S ACCOUNTING SERVICE INC			
Firm's address 3575 SOUTHSIDE BLVD JACKSONVILLE, FL 32216	Firm's EIN 59-3370113		

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

Form 1040 (2024)

EEA

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

DAREN E SALLAS & SHANNON M KEPPLER

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	5,999
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	95,741
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	101,740

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 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	0

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

DAREN E SALLAS & SHANNON M KEPPLER

[REDACTED]

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	587
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	587

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	0

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

Schedule 3 (Form 1040) 2024

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

Your social security number

DAREN E SALLAS & SHANNON M KEPPLER

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	ONE CALL LAWN AND PEST CONTROL INC	S	☐	45-1276915	☐	☐
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
A			95,741
B			
C			
D			
29a Totals			95,741
b Totals			
30 Add columns (h) and (k) of line 29a		30	95,741
31 Add columns (g), (i), and (j) of line 29b		31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31		32	95,741

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
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	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
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	95,741
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	

Department of the Treasury
Internal Revenue Service

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

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

2024

Attachment
Sequence No. 21

Name(s) shown on return

Your social security number

DAREN E SALLAS & SHANNON M KEPPLER

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

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

Part I Persons or Organizations Who Provided the Care - You must complete this part.If you have more than three care providers, see the instructions and check this box ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2024? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
ST JOHNS COUNTY	40 ORANGE ST	59-6000824	☐ Yes ☒ No	2,936
	SAINT AUGUSTINE, FL			
	32084			
			☐ Yes ☐ No	
			☐ Yes ☐ No	

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on page 2 next.

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

Part II Credit for Child and Dependent Care Expenses**2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name First Last	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2024 for the person listed in column (a)
AVERY SALLAS		☐	2,936
		☐	
		☐	

3 Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3** 2,936

4 Enter your **earned income**. See instructions **4** 37,758

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5** 90,539

6 Enter the **smallest** of line 3, 4, or 5 **6** 2,936

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7** 230,037

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

If line 7 is:

If line 7 is:

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

8 X . 20

9a Multiply line 6 by the decimal amount on line 8 **9a** 587

b If you paid 2023 expenses in 2024, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c **9b**

c Add lines 9a and 9b and enter the result **9c** 587

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10** 30,078

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 **11** 587

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

Form 2441 (2024)

Name(s) shown on return
DAREN E SALLAS & SHANNON M KEPPLER

Identifying number
[REDACTED]

- 1a

Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions

1a
- 1b

Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets

1b
- 1c

Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

1c

Part I

Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft						6 0
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7 0
Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.							
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years. See instructions						8
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						9

Part II

Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11

Loss, if any, from line 7

11 ()

12

Gain, if any, from line 7 or amount from line 8, if applicable

12

13

Gain, if any, from line 31

13 5,999

14

Net gain or (loss) from Form 4684, lines 31 and 38a

14

15

Ordinary gain from installment sales from Form 6252, line 25 or 36

15

16

Ordinary gain or (loss) from like-kind exchanges from Form 8824

16

17

Combine lines 10 through 16

17 5,999

18

For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a

If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions

18a

b

Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

18b 5,999

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A 2021 SILVERADO	05-01-2021	12-31-2024
B		
C		
D		

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1a before completing.)	20	5,999			
21 Cost or other basis plus expense of sale	21	15,599			
22 Depreciation (or depletion) allowed or allowable	22	15,599			
23 Adjusted basis. Subtract line 22 from line 21	23	0			
24 Total gain. Subtract line 23 from line 20	24	5,999			
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a	15,599			
b Enter the smaller of line 24 or 25a	25b	5,999			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975. See instructions	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the smaller of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	5,999
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	5,999
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	0

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

DAREN E SALLAS & SHANNON M KEPPLER

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	230,037
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	230,037
4	Number of qualifying children under age 17 with the required social security number	4	2
5	Multiply line 4 by \$2,000	5	4,000
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	4,000
9	Enter the amount shown below for your filing status. • Married filing jointly-\$400,000 • All other filing statuses-\$200,000	9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	4,000
13	Enter the amount from Credit Limit Worksheet A	13	29,491
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	4,000

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2024

EEA

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27				
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16a		0
b	Number of qualifying children under age 17 with the required social security number: _____ x \$1,700. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16b		
TIP: The number of children you use for this line is the same as the number of children you used for line 4.					
17	Enter the smaller of line 16a or line 16b		17		
18a	Earned income (see instructions)		18a		
b	Nontaxable combat pay (see instructions)	18b			
19	Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result		19		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$5,100 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		20		

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions		21		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13		22		
23	Add lines 21 and 22		23		
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.		24		
25	Subtract line 24 from line 23. If zero or less, enter -0-		25		
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.		26		

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27		0
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**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2024Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

DAREN E SALLAS & SHANNON M KEPPLER

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	KIS: ONE CALL LAWN AND PEST CONTROL I	45-1276915	95,741
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	95,741	
3	Qualified business net (loss) carryforward from the prior year	3	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	95,741	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		19,148
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0	
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	0	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		19,148
11	Taxable income before qualified business income deduction (see instructions)	11	200,837	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	200,837	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		40,167
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		19,148
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	()	0
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	0

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

Form **8995** (2024)

EEA

Amount from Form 1040, line 11..... 230,037

Amount from Form 1040, line 12..... 29,200

Line 11 above is the difference between these amounts..... 200,837

Paid Preparer's Due Diligence Checklist

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*
To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

2024

Taxpayer name(s) shown on return

Taxpayer identification number

DAREN E SALLAS & SHANNON M KEPPLER

Preparer's name

Preparer tax identification number

Selma Hidic EA**P01246813****Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply). ☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	☒	☐	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . .	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☒	☐	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information? . .	☒	☐	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☒	☐	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	☒	☐	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☒	☐	☐
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (Rev. 11-2024)

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

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☐	☐	☐
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	☐
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	☐
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

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

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

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

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; and
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

IRS e-file Signature Authorization

OMB No. 1545-0074

2024

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

Submission Identification Number (SID) ▶

Taxpayer's name

DAREN E SALLAS

Spouse's name

SHANNON M KEPPLER

Social security number

Spouse's social security number

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	230,037
2	Total tax	2	25,491
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	17,433
4	Amount you want refunded to you	4	
5	Amount you owe	5	8,335

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

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

Taxpayer's PIN: check one box only

- ☒ I authorize DEBBIE'S ACCOUNTING SERVICE INC to enter or generate my PIN as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ Date ▶

Spouse's PIN: check one box only

- ☒ I authorize DEBBIE'S ACCOUNTING SERVICE INC to enter or generate my PIN as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ Date ▶

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

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

ERO's signature ▶ Date ▶ 04-11-2025

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

Summary of Estimates

2025

Name(s) as shown on return

Tax ID Number

DAREN E SALLAS & SHANNON M KEPPLER

Federal

Form: 1040-ES

Payment Schedule

Due Date	04-15-2025	06-16-2025	09-15-2025	01-15-2026	Total
Total Installment Amount	2,660	2,660	2,660	2,660	10,640
Overpayment Applied	0	0	0	0	0
Net Installment Due	2,660	2,660	2,660	2,660	10,640

Taxpayer Records

Amount Actually Paid				
Date Paid				
Check #/Confirmation				

Client Copy

		a Employee's social security number [REDACTED]		OMB No. 1545-0008		Safe, accurate, FAST! Use		IRS e-file		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 45-1276915						1 Wages, tips, other compensation 37,758		2 Federal income tax withheld 3,726			
c Employer's name, address, and ZIP code ONE CALL LAWN AND PEST CONTROL INC 820 ANTIGUA ROAD JACKSONVILLE FL 32216						3 Social security wages 37,758		4 Social security tax withheld 2,341			
						5 Medicare wages and tips 37,758		6 Medicare tax withheld 547			
						7 Social security tips		8 Allocated tips			
d Control number						9 [REDACTED]		10 Dependent care benefits			
e Employee's first name and initial DAREN E SALLAS 1434 RIVA DEL GARDA WAY SAINT AUGUSTINE FL 32092						11 Nonqualified plans		12a See instructions for box 12			
						13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b			
						14 Other		12c			
								12d			
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

		a Employee's social security number [REDACTED]		OMB No. 1545-0008		Safe, accurate, FAST! Use		IRS e-file		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 58-2426265				1 Wages, tips, other compensation 90,539		2 Federal income tax withheld 13,707					
c Employer's name, address, and ZIP code RANDSTAD GENERAL PARTNER US 2015 S PARK PL ATLANTA GA 30339				3 Social security wages 97,933		4 Social security tax withheld 6,072					
				5 Medicare wages and tips 97,933		6 Medicare tax withheld 1,420					
				7 Social security tips		8 Allocated tips					
d Control number				9 [REDACTED]		10 Dependent care benefits					
e Employee's first name and initial SHANNON M Last name KEPPLE 1434 RIVA DEL GARDA WAY SAINT AUGUSTINE FL 32092				11 Nonqualified plans		12a See instructions for box 12 C 101					
				13 Statutory employee Retirement plan Third-party sick pay ☐ ☒ ☐		12b D 7,394					
				14 Other SPP 1,408		12c AA 528					
						12d DD 26,835					
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Computation of Regular Tax

(This page is not filed with the return. It is for your records only.)

2024

Name(s) as shown on return

Tax ID Number

DAREN E SALLAS & SHANNON M KEPPLE

STATEMENT FOR LINE 16 OF FORM 1040

TAX RATE SCHEDULE FOR MARRIED FILING JOINT FILING STATUS

IF TAXABLE INCOME IS				OF THE	
OVER	BUT NOT OVER	PAY	PLUS	% ON EXCESS	AMOUNT OVER
0	23,200	0.00		10%	0
23,200	94,300	2,320.00		12%	23,200
94,300	201,050	10,852.00		22%	94,300
201,050	383,900	34,337.00		24%	201,050
383,900	487,450	78,221.00		32%	383,900
487,450	731,200	111,357.00		35%	487,450
731,200		196,669.50		37%	731,200

$\$10,852.00 + ((\$181,689.00 - \$94,300.00) \times 22.0\%) = \$30,078$

TAX FROM TAX RATE SCHEDULE \$ 30,078

\$ 30,078 TAX COMPUTED USING ONLY AVAILABLE METHOD

TAX RETURN COMPARISON
2022 / 2023 / 2024

2024

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return			Identifying number	
DAREN E SALLAS & SHANNON M KEPPLE				
	2022	2023	2024	Difference 2023-2024
Filing Status	Married Joint	Married Joint	Married Joint	
Number of Dependents	2	2	2	
Income				
Wages, salaries, tips, etc.	142,303	156,871	128,297	(28,574)
Taxable interest and dividends	3	4		(4)
Taxable state and local refunds				
Alimony				
Business income (loss)		(289)		289
Gains (losses)	(263)	98	5,999	5,901
Pensions and IRA distributions				
Rent and royalty income (loss)				
Part, S-corps, trusts income (loss) . . .	63,075	100,024	95,741	(4,283)
Farm income (loss)				
Unemployment compensation				
Total SS benefits received				
Taxable SS benefits				
Other income (loss)	18,064			
Total Income	223,182	256,708	230,037	(26,671)
Adjusted Gross Income				
Half of self-employment tax				
IRA deduction				
Other adjustments				
Total Adjusted Gross Income	223,182	256,708	230,037	(26,671)
Deductions				
Medical deductions				
State and local taxes				
Interest				
Contributions				
Other deductions				
Total itemized deductions				
Standard deduction	25,900	27,700	29,200	1,500
Total deductions claimed	25,900	27,700	29,200	1,500
Qualified Business Income Deduction .	12,615	19,947	19,148	(799)
Tax and Credits				
Taxable Income	184,667	209,061	181,689	(27,372)
Tax	31,990	36,975	30,078	(6,897)
Credits	4,728	4,471	4,587	116
Self-employment tax				
Other taxes		4		(4)
Total Tax	27,262	32,508	25,491	(7,017)
Payments				
Withholdings	19,912	25,618	17,433	(8,185)
Estimated tax payments				
Earned income credit				
Other payments and credits				
Estimated tax penalty	185	187	277	90
Overpayment				
Overpayment applied				
Refund				
Balance Due	7,535	7,077	8,335	1,258
Marginal tax rate	24.00	24.00	22.00	(2.00)
Effective tax rate	17.32	17.69	16.55	(1.14)

2024 Form 1040-V Payment Voucher and Filing Instructions
DAREN E SALLAS & SHANNON M KEPPLER

Due date:

04-15-2025

Balance due:

\$8,335

Transaction method:

To pay by check or money order, write "2024 Form 1040," your name, address, SSN or ITIN, and daytime phone number on the payment, make it payable to "United States Treasury," and mail with Form 1040-V to the address below. To pay using your bank account (at no extra cost to you), go to IRS.gov/Payments. To pay by credit or debit card (for a fee), go to 1040paytax.com.

Mail-to address:

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

Taxpayer records:

Amount paid _____
Check number _____
Date mailed _____

Form 1040-V (2024)

Separate here and mail with your payment and return.

Form 1040-V Department of the Treasury Internal Revenue Service	Payment Voucher for Individuals		OMB No. 1545-0074
	Do not staple or attach this voucher to your payment or return. Go to www.irs.gov/Payments for payment options and information.		2024
1 Your social security number (SSN) (If a joint return, SSN shown first on your return)	2 If a joint return, SSN shown second on your return	3 Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"	8,335

DAREN E SALLAS & SHANNON M KEPPLER
1434 RIVA DEL GARDA WAY
SAINT AUGUSTINE, FL 32092

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

2024 Filing Instructions
DAREN E SALLAS & SHANNON M KEPPLER

Form filed:

Form 1040 and supplemental forms and schedules

Filing method:

The return has been e-filed, do not mail.

Due date:

04-15-2025

Balance due:

\$8,335

Transaction method:

To pay by check or money order, write "2024 Form 1040," your name, address, SSN or ITIN, and daytime phone number on the payment, make it payable to "United States Treasury," and mail with Form 1040-V to the address below. To pay using your bank account (at no extra cost to you), go to [IRS.gov/Payments](https://irs.gov/payments). To pay by credit or debit card (for a fee), go to 1040paytax.com.

Other information:

To minimize penalties and interest, make your payment on or before the due date of the return.

Mail-to address:

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