

## 2024 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/29/2025

### General Information

Name: Hon Mark Miller

PID 312175

### AGENCY INFORMATION

| Organization           | Suborganization                | Title               |
|------------------------|--------------------------------|---------------------|
| Judicial Circuit (9Th) | Elected Constitutional Officer | Orange County Judge |

### CANDIDATE FOR

| Position     | Agency Name          | Position sought or held |
|--------------|----------------------|-------------------------|
| County Judge | 9th Judicial Circuit | Orange County Judge     |

### Net Worth

My Net Worth as of December 31, 2024 was \$ 542,469.18.

**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 \$ 270,000.00.

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**

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.

***Mark Miller***

Digitally signed: 06/29/2025

Filed with COE: 06/29/2025

For the year Jan. 1-Dec. 31, 2024, or other tax year beginning \_\_\_\_\_, 2024, ending \_\_\_\_\_

See separate instructions.

|                                                                                                      |  |                            |  |                                                       |  |
|------------------------------------------------------------------------------------------------------|--|----------------------------|--|-------------------------------------------------------|--|
| Your first name and middle initial<br><b>Mark S</b>                                                  |  | Last name<br><b>Miller</b> |  | Your social security number<br><b>XXX-XX-XXXX</b>     |  |
| If joint return, spouse's first name and middle initial<br><b>Rebecca A</b>                          |  | Last name<br><b>Miller</b> |  | Spouse's social security number<br><b>XXX-XX-XXXX</b> |  |
| Home address (number and street). If you have a P.O. box, see instructions.<br>[REDACTED]            |  |                            |  | Apt. no.<br>[REDACTED]                                |  |
| City, town, or post office. If you have a foreign address, also complete spaces below.<br>[REDACTED] |  |                            |  | State<br><b>FL</b>                                    |  |
| Foreign country name<br>[REDACTED]                                                                   |  |                            |  | ZIP code<br>[REDACTED]                                |  |
| Foreign province/state/county<br>[REDACTED]                                                          |  |                            |  | Foreign postal code<br>[REDACTED]                     |  |
| <input type="checkbox"/> You <input type="checkbox"/> Spouse                                         |  |                            |  |                                                       |  |

**Filing Status**

Check only one box.

☐ Single ☐ Head of household (HOH)

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

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

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

☐ 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):                                                            |
|----------------|---------------|----------------------------|-------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>Bradley</b> | <b>Miller</b> | <b>XXX-XX-XXXX</b>         | <b>Son</b>              | Child tax credit <input checked="" type="checkbox"/> Credit for other dependents <input type="checkbox"/> |
| <b>Zachary</b> | <b>Miller</b> | <b>XXX-XX-XXXX</b>         | <b>Son</b>              | Child tax credit <input checked="" type="checkbox"/> Credit for other dependents <input type="checkbox"/> |

**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.

Attach Sch. B if required.

**Standard Deduction for-**

- Single or Married filing separately, \$14,600
- Married filing jointly or Qualifying surviving spouse, \$29,200
- Head of household, \$21,900
- If you checked any box under Standard Deduction, see instructions.

|                                                                                                         |           |                |
|---------------------------------------------------------------------------------------------------------|-----------|----------------|
| <b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)                                       | <b>1a</b> | <b>67,976</b>  |
| <b>b</b> Household employee wages not reported on Form(s) W-2                                           | <b>1b</b> |                |
| <b>c</b> Tip income not reported on line 1a (see instructions)                                          | <b>1c</b> |                |
| <b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)                        | <b>1d</b> |                |
| <b>e</b> Taxable dependent care benefits from Form 2441, line 26                                        | <b>1e</b> |                |
| <b>f</b> Employer-provided adoption benefits from Form 8839, line 29                                    | <b>1f</b> |                |
| <b>g</b> Wages from Form 8919, line 6                                                                   | <b>1g</b> |                |
| <b>h</b> Other earned income (see instructions)                                                         | <b>1h</b> |                |
| <b>i</b> Nontaxable combat pay election (see instructions)                                              | <b>1i</b> |                |
| <b>z</b> Add lines 1a through 1h                                                                        | <b>1z</b> | <b>67,976</b>  |
| <b>2a</b> Tax-exempt interest                                                                           | <b>2a</b> |                |
| <b>3a</b> Qualified dividends                                                                           | <b>3a</b> |                |
| <b>4a</b> IRA distributions                                                                             | <b>4a</b> |                |
| <b>5a</b> Pensions and annuities                                                                        | <b>5a</b> |                |
| <b>6a</b> Social security benefits                                                                      | <b>6a</b> |                |
| <b>c</b> If you elect to use the lump-sum election method, check here (see instructions)                |           |                |
| <b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here             | <b>7</b>  |                |
| <b>8</b> Additional income from Schedule 1, line 10                                                     | <b>8</b>  |                |
| <b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>                   | <b>9</b>  | <b>118,415</b> |
| <b>10</b> Adjustments to income from Schedule 1, line 26                                                | <b>10</b> | <b>60</b>      |
| <b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>                       | <b>11</b> | <b>118,355</b> |
| <b>12</b> Standard deduction or itemized deductions (from Schedule A)                                   | <b>12</b> | <b>29,200</b>  |
| <b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A                             | <b>13</b> |                |
| <b>14</b> Add lines 12 and 13                                                                           | <b>14</b> | <b>29,200</b>  |
| <b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> | <b>15</b> | <b>89,155</b>  |

**Tax and Credits**

|    |                                                                                                                                               |    |        |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 16 | Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> | 16 | 10,237 |
| 17 | Amount from Schedule 2, line 3                                                                                                                | 17 | 651    |
| 18 | Add lines 16 and 17                                                                                                                           | 18 | 10,888 |
| 19 | Child tax credit or credit for other dependents from Schedule 8812                                                                            | 19 | 4,000  |
| 20 | Amount from Schedule 3, line 8                                                                                                                | 20 |        |
| 21 | Add lines 19 and 20                                                                                                                           | 21 | 4,000  |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0-                                                                                     | 22 | 6,888  |
| 23 | Other taxes, including self-employment tax, from Schedule 2, line 21                                                                          | 23 | 5,044  |
| 24 | Add lines 22 and 23. This is your <b>total tax</b>                                                                                            | 24 | 11,932 |

**Payments**

|    |                                                                                                 |     |        |
|----|-------------------------------------------------------------------------------------------------|-----|--------|
| 25 | Federal income tax withheld from:                                                               |     |        |
| a  | Form(s) W-2                                                                                     | 25a | 6,571  |
| b  | Form(s) 1099                                                                                    | 25b | 10,088 |
| c  | Other forms (see instructions)                                                                  | 25c |        |
| d  | Add lines 25a through 25c                                                                       | 25d | 16,659 |
| 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 <b>total other payments and refundable credits</b> | 32  | 0      |
| 33 | Add lines 25d, 26, and 32. These are your <b>total payments</b>                                 | 33  | 16,659 |

**Refund**

|     |                                                                                                                   |     |       |
|-----|-------------------------------------------------------------------------------------------------------------------|-----|-------|
| 34  | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>            | 34  | 4,727 |
| 35a | Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 4,727 |
| b   | Routing number <input type="checkbox"/> Checking <input type="checkbox"/> Savings                                 |     |       |
| d   | Account number                                                                                                    |     |       |
| 36  | Amount of line 34 you want <b>applied to your 2025 estimated tax</b>                                              | 36  |       |

**Amount You Owe**

|    |                                                                                                                                                                                           |    |   |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---|
| 37 | Subtract line 33 from line 24. This is the <b>amount you owe</b> .<br>For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions | 37 | 0 |
| 38 | Estimated tax penalty (see instructions)                                                                                                                                                  | 38 |   |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions

☐ Yes. Complete below.

☒ No

Designee's name

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.)

04-28-2025

Attorney

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.)

04-28-2025

Stay at home mom

Phone no. 407-744-2942

Email address mark@flduigroup.com

**Paid Preparer Use Only**

Preparer's signature

Date

PTIN

Check if:

Nancy Jo Lair-Goodfellow

04-28-2025

XXXXXXXXXX

☐ Self-employed

Preparer's name Nancy Jo Lair-Goodfellow

Phone no. 386-734-2622

Firm's name Goodfellow & Co CPA Inc

Firm's address 850 W New York Ave

DeLand, FL 32720

Firm's EIN 20-4818349

Go to [www.irs.gov/Form1040](http://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](http://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

Mark S & Rebecca A Miller

Your social security number

XXX-XX-XXXX

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](http://www.irs.gov/1099k).

Part I Additional Income

|    |                                                                                                                                           |    |     |
|----|-------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 1  | Taxable refunds, credits, or offsets of state and local income taxes                                                                      | 1  |     |
| 2a | Alimony received                                                                                                                          | 2a |     |
| b  | Date of original divorce or separation agreement (see instructions):                                                                      |    |     |
| 3  | Business income or (loss). Attach Schedule C                                                                                              | 3  |     |
| 4  | Other gains or (losses). Attach Form 4797                                                                                                 | 4  |     |
| 5  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E                                               | 5  |     |
| 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 ABL 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 <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8         | 10 | 0   |

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

Schedule 1 (Form 1040) 2024

EEA

**Part II Adjustments to Income**

|            |                                                                                                                                                            |            |            |    |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|----|
| <b>11</b>  | Educator expenses                                                                                                                                          |            | <b>11</b>  |    |
| <b>12</b>  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106                                          |            | <b>12</b>  |    |
| <b>13</b>  | Health savings account deduction. Attach Form 8889                                                                                                         |            | <b>13</b>  |    |
| <b>14</b>  | Moving expenses for members of the Armed Forces. Attach Form 3903                                                                                          |            | <b>14</b>  |    |
| <b>15</b>  | Deductible part of self-employment tax. Attach Schedule SE                                                                                                 |            | <b>15</b>  |    |
| <b>16</b>  | Self-employed SEP, SIMPLE, and qualified plans                                                                                                             |            | <b>16</b>  |    |
| <b>17</b>  | Self-employed health insurance deduction                                                                                                                   |            | <b>17</b>  |    |
| <b>18</b>  | Penalty on early withdrawal of savings                                                                                                                     |            | <b>18</b>  |    |
| <b>19a</b> | Alimony paid                                                                                                                                               |            | <b>19a</b> |    |
| <b>b</b>   | Recipient's SSN                                                                                                                                            |            |            |    |
| <b>c</b>   | Date of original divorce or separation agreement (see instructions):                                                                                       |            |            |    |
| <b>20</b>  | IRA deduction                                                                                                                                              |            | <b>20</b>  |    |
| <b>21</b>  | Student loan interest deduction                                                                                                                            |            | <b>21</b>  | 60 |
| <b>22</b>  | Reserved for future use                                                                                                                                    |            | <b>22</b>  |    |
| <b>23</b>  | Archer MSA deduction                                                                                                                                       |            | <b>23</b>  |    |
| <b>24</b>  | Other adjustments:                                                                                                                                         |            |            |    |
| <b>a</b>   | Jury duty pay (see instructions)                                                                                                                           | <b>24a</b> |            |    |
| <b>b</b>   | Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit                                       | <b>24b</b> |            |    |
| <b>c</b>   | Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m                                                   | <b>24c</b> |            |    |
| <b>d</b>   | Reforestation amortization and expenses                                                                                                                    | <b>24d</b> |            |    |
| <b>e</b>   | Repayment of supplemental unemployment benefits under the Trade Act of 1974                                                                                | <b>24e</b> |            |    |
| <b>f</b>   | Contributions to section 501(c)(18)(D) pension plans                                                                                                       | <b>24f</b> |            |    |
| <b>g</b>   | Contributions by certain chaplains to section 403(b) plans                                                                                                 | <b>24g</b> |            |    |
| <b>h</b>   | Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)                                              | <b>24h</b> |            |    |
| <b>i</b>   | Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations | <b>24i</b> |            |    |
| <b>j</b>   | Housing deduction from Form 2555                                                                                                                           | <b>24j</b> |            |    |
| <b>k</b>   | Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)                                                                                  | <b>24k</b> |            |    |
| <b>z</b>   | Other adjustments. List type and amount:                                                                                                                   | <b>24z</b> |            |    |
| <b>25</b>  | Total other adjustments. Add lines 24a through 24z                                                                                                         |            | <b>25</b>  |    |
| <b>26</b>  | Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.                   |            | <b>26</b>  | 60 |

**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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **02**

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

Your social security number

**Mark S & Rebecca A Miller**

**XXX-XX-XXXX**

**Part I Tax**

**1 Additions to tax:**

**a** Excess advance premium tax credit repayment. Attach Form 8962 . . . . .

**1a** 651

**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)

(ii) ☐ Line 1c, column (n)

(iii) ☐ Line 1d, column (n)

(iv) ☐ Line 2a, column (n) . . . . .

**1e**

**f** 20% EP from Form 4255. Check applicable box and enter amount. See instructions.

(i) ☐ Line 1a, column (o)

(ii) ☐ Line 1c, column (o)

(iii) ☐ Line 1d, column (o)

(iv) ☐ Line 2a, column (o) . . . . .

**1f**

**y** Other additions to tax (see instructions):

**1y**

**z** Add lines 1a through 1y . . . . .

**1z** 651

**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** 651

**Part II Other Taxes**

**4** Self-employment tax. Attach Schedule SE . . . . .

**4**

**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** 5,044

**9** Household employment taxes. Attach Schedule H . . . . .

**9**

**10** Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .

**10**

**11** Additional Medicare Tax. Attach Form 8959 . . . . .

**11**

**12** Net investment income tax. Attach Form 8960 . . . . .

**12**

**13** Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .

**13**

**14** Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .

**14**

**15** Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .

**15**

**16** Recapture of low-income housing credit. Attach Form 8611 . . . . .

**16**

(continued on page 2)

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

Schedule 2 (Form 1040) 2024

EEA

**Part II Other Taxes** (continued)**17** Other additional taxes:**a** Recapture of other credits. List type, form number, and amount:**b** Recapture of federal mortgage subsidy, if you sold your home see instructions**c** Additional tax on HSA distributions. Attach Form 8889**d** Additional tax on an HSA because you didn't remain an eligible individual.  
Attach Form 8889**e** Additional tax on Archer MSA distributions. Attach Form 8853**f** Additional tax on Medicare Advantage MSA distributions. Attach Form 8853**g** Recapture of a charitable contribution deduction related to a fractional interest  
in tangible personal property**h** Income you received from a nonqualified deferred compensation plan that fails  
to meet the requirements of section 409A**i** Compensation you received from a nonqualified deferred compensation plan  
described in section 457A**j** Section 72(m)(5) excess benefits tax**k** Golden parachute payments**l** Tax on accumulation distribution of trusts**m** Excise tax on insider stock compensation from an expatriated corporation**n** Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866**o** Tax on non-effectively connected income for any part of the year you were a  
nonresident alien from Form 1040-NR**p** Any interest from Form 8621, line 16f, relating to distributions from, and  
dispositions of, stock of a section 1291 fund**q** Any interest from Form 8621, line 24**z** Any other taxes. List type and amount:**18** Total additional taxes. Add lines 17a through 17z**19** Recapture of net EPE from Form 4255, line 1d, column (l)**20** Section 965 net tax liability installment from Form 965-A**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

17a

17b

17c

17d

17e

17f

17g

17h

17i

17j

17k

17l

17m

17n

17o

17p

17q

17z

18

19

20

21

5,044

**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](http://www.irs.gov/Schedule8812) for instructions and the latest information.

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **47**

Name(s) shown on return

**Mark S & Rebecca A Miller**

Your social security number

**XXX-XX-XXXX**

**Part I Child Tax Credit and Credit for Other Dependents**

|                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                     |           |                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------|
| <b>1</b>                                                                                                                                                                              | Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR                                                                                                                                                                                                                                                                                                | <b>1</b>  | <b>118,355</b> |
| <b>2a</b>                                                                                                                                                                             | Enter income from Puerto Rico that you excluded                                                                                                                                                                                                                                                                                                                     | <b>2a</b> |                |
| <b>b</b>                                                                                                                                                                              | Enter the amounts from lines 45 and 50 of your Form 2555                                                                                                                                                                                                                                                                                                            | <b>2b</b> |                |
| <b>c</b>                                                                                                                                                                              | Enter the amount from line 15 of your Form 4563                                                                                                                                                                                                                                                                                                                     | <b>2c</b> |                |
| <b>d</b>                                                                                                                                                                              | Add lines 2a through 2c                                                                                                                                                                                                                                                                                                                                             | <b>2d</b> |                |
| <b>3</b>                                                                                                                                                                              | Add lines 1 and 2d                                                                                                                                                                                                                                                                                                                                                  | <b>3</b>  | <b>118,355</b> |
| <b>4</b>                                                                                                                                                                              | Number of qualifying children under age 17 with the required social security number                                                                                                                                                                                                                                                                                 | <b>4</b>  | <b>2</b>       |
| <b>5</b>                                                                                                                                                                              | Multiply line 4 by \$2,000                                                                                                                                                                                                                                                                                                                                          | <b>5</b>  | <b>4,000</b>   |
| <b>6</b>                                                                                                                                                                              | Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number                                                                                                                                                                                                                       | <b>6</b>  |                |
| <b>Caution:</b> 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. |                                                                                                                                                                                                                                                                                                                                                                     |           |                |
| <b>7</b>                                                                                                                                                                              | Multiply line 6 by \$500                                                                                                                                                                                                                                                                                                                                            | <b>7</b>  |                |
| <b>8</b>                                                                                                                                                                              | Add lines 5 and 7                                                                                                                                                                                                                                                                                                                                                   | <b>8</b>  | <b>4,000</b>   |
| <b>9</b>                                                                                                                                                                              | Enter the amount shown below for your filing status.<br>• Married filing jointly-\$400,000<br>• All other filing statuses-\$200,000                                                                                                                                                                                                                                 | <b>9</b>  | <b>400,000</b> |
| <b>10</b>                                                                                                                                                                             | Subtract line 9 from line 8.<br>• If zero or less, enter -0-.<br>• 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 \$1,625, enter \$2,000, etc.                                                                                                           | <b>10</b> | <b>0</b>       |
| <b>11</b>                                                                                                                                                                             | Multiply line 10 by 5% (0.05)                                                                                                                                                                                                                                                                                                                                       | <b>11</b> |                |
| <b>12</b>                                                                                                                                                                             | Is the amount on line 8 more than the amount on line 11?<br><input type="checkbox"/> <b>No. STOP.</b> 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.<br><input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result. | <b>12</b> | <b>4,000</b>   |
| <b>13</b>                                                                                                                                                                             | Enter the amount from <b>Credit Limit Worksheet A</b>                                                                                                                                                                                                                                                                                                               | <b>13</b> | <b>10,888</b>  |
| <b>14</b>                                                                                                                                                                             | Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b><br><b>Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.</b>                                                                                                                                                                               | <b>14</b> | <b>4,000</b>   |

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.

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

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

|           |                                                                                                                                                                                                                                                                                                                                 |           |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>21</b> | 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 | <b>21</b> |
| <b>22</b> | 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                                                                                                                                                        | <b>22</b> |
| <b>23</b> | Add lines 21 and 22                                                                                                                                                                                                                                                                                                             | <b>23</b> |
| <b>24</b> | <b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.<br><b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11.                                                                                                        | <b>24</b> |
| <b>25</b> | Subtract line 24 from line 23. If zero or less, enter -0-                                                                                                                                                                                                                                                                       | <b>25</b> |
| <b>26</b> | Enter the <b>larger</b> of line 20 or line 25<br><b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.                                                                                                                                                                                                        | <b>26</b> |

**Part II-C Additional Child Tax Credit**

|           |                                                                                                        |             |
|-----------|--------------------------------------------------------------------------------------------------------|-------------|
| <b>27</b> | This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 | <b>27</b> 0 |
|-----------|--------------------------------------------------------------------------------------------------------|-------------|

## Paid Preparer's Due Diligence Checklist

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

2024

Attachment  
Sequence No. 70

Taxpayer name(s) shown on return

Mark S &amp; Rebecca A Miller

Preparer's name

Nancy Jo Lair-Goodfellow

Taxpayer identification number

XXX-XX-XXXX

Preparer tax identification number

XXXXXXXXXX

## 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

- 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:

Medical Records

- 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)? . . . . .

|    | Yes                                 | No                                  | N/A                                 |
|----|-------------------------------------|-------------------------------------|-------------------------------------|
| 1  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 2  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 3  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 4  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                                     |
| 4a | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     |
| 4b | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     |
| 5  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 6  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |
| 7  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 7a | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 8  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |

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

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

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

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

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

|                                                                                                                                                                              | Yes                      | No                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? | <input type="checkbox"/> | <input type="checkbox"/> |

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

|                                                                                                                                                                                                                          | Yes                      | No                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | <input type="checkbox"/> | <input type="checkbox"/> |

**Part VI Eligibility Certification**

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

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

## Premium Tax Credit (PTC)

OMB No. 1545-0074

2024

Department of the Treasury  
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.Attachment  
Sequence No. 73

Name shown on your return

Your social security number

Mark S Miller

XXX-XX-XXXX

A. You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐

## Part I Annual and Monthly Contribution Amount

|    |                                                                                                                                                                                                                                                                                                           |    |         |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 1  | Tax family size. Enter your tax family size. See instructions                                                                                                                                                                                                                                             | 1  | 4       |
| 2a | Modified AGI. Enter your modified AGI. See instructions                                                                                                                                                                                                                                                   | 2a | 118,355 |
| b  | Enter the total of your dependents' modified AGI. See instructions                                                                                                                                                                                                                                        | 2b |         |
| 3  | Household income. Add the amounts on lines 2a and 2b. See instructions                                                                                                                                                                                                                                    | 3  | 118,355 |
| 4  | Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC | 4  | 30,000  |
| 5  | Household income as a percentage of federal poverty line (see instructions)                                                                                                                                                                                                                               | 5  | 394 %   |
| 6  | Reserved for future use                                                                                                                                                                                                                                                                                   |    |         |
| 7  | Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions                                                                                                                                                                                         | 7  | 0.0835  |
| 8a | Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount                                                                                                                                                                                                               | 8a | 9,883   |
| 8b | Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount                                                                                                                                                                                                                   | 8b | 824     |

## Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.  
☐ Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ No. Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
☐ Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24. ☒ No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

| Annual Calculation                                                                                                                                                                                                                                                                 | (a) Annual enrollment premiums (Form(s) 1095-A, line 33A)               | (b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)               | (c) Annual contribution amount (line 8a)                                                          | (d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)  | (e) Annual PTC allowed (smaller of (a) or (d))  | (f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-------------------------------------------------|----------------------------------------------------------------------------|
| 11 Annual Totals                                                                                                                                                                                                                                                                   |                                                                         |                                                                              |                                                                                                   |                                                                                            |                                                 |                                                                            |
| Monthly Calculation                                                                                                                                                                                                                                                                | (a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A) | (b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B) | (c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation) | (d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-) | (e) Monthly PTC allowed (smaller of (a) or (d)) | (f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C) |
| 12 January                                                                                                                                                                                                                                                                         |                                                                         |                                                                              |                                                                                                   |                                                                                            |                                                 |                                                                            |
| 13 February                                                                                                                                                                                                                                                                        |                                                                         |                                                                              |                                                                                                   |                                                                                            |                                                 |                                                                            |
| 14 March                                                                                                                                                                                                                                                                           |                                                                         |                                                                              |                                                                                                   |                                                                                            |                                                 |                                                                            |
| 15 April                                                                                                                                                                                                                                                                           |                                                                         |                                                                              |                                                                                                   |                                                                                            |                                                 |                                                                            |
| 16 May                                                                                                                                                                                                                                                                             |                                                                         |                                                                              |                                                                                                   |                                                                                            |                                                 |                                                                            |
| 17 June                                                                                                                                                                                                                                                                            | 1,490                                                                   | 1,737                                                                        | 824                                                                                               | 913                                                                                        | 913                                             | 1,006                                                                      |
| 18 July                                                                                                                                                                                                                                                                            | 1,490                                                                   | 1,737                                                                        | 824                                                                                               | 913                                                                                        | 913                                             | 1,006                                                                      |
| 19 August                                                                                                                                                                                                                                                                          | 1,490                                                                   | 1,737                                                                        | 824                                                                                               | 913                                                                                        | 913                                             | 1,006                                                                      |
| 20 September                                                                                                                                                                                                                                                                       | 1,490                                                                   | 1,737                                                                        | 824                                                                                               | 913                                                                                        | 913                                             | 1,006                                                                      |
| 21 October                                                                                                                                                                                                                                                                         | 1,490                                                                   | 1,737                                                                        | 824                                                                                               | 913                                                                                        | 913                                             | 1,006                                                                      |
| 22 November                                                                                                                                                                                                                                                                        | 1,490                                                                   | 1,737                                                                        | 824                                                                                               | 913                                                                                        | 913                                             | 1,006                                                                      |
| 23 December                                                                                                                                                                                                                                                                        | 1,490                                                                   | 1,737                                                                        | 824                                                                                               | 913                                                                                        | 913                                             | 1,006                                                                      |
| 24 Total PTC. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here                                                                                                                                                                           |                                                                         |                                                                              |                                                                                                   |                                                                                            | 24                                              | 6,391                                                                      |
| 25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here                                                                                                                                                              |                                                                         |                                                                              |                                                                                                   |                                                                                            | 25                                              | 7,042                                                                      |
| 26 Net PTC. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 |                                                                         |                                                                              |                                                                                                   |                                                                                            | 26                                              |                                                                            |

## Part III Repayment of Excess Advance Payment of the Premium Tax Credit

|    |                                                                                                                             |    |       |
|----|-----------------------------------------------------------------------------------------------------------------------------|----|-------|
| 27 | Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here | 27 | 651   |
| 28 | Repayment limitation (see instructions)                                                                                     | 28 | 3,150 |
| 29 | Excess advance PTC repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 1a           | 29 | 651   |

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

Form 8962 (2024)

## Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS e-file.

Taxpayer name

**Mark S & Rebecca A Miller**

Taxpayer address (optional)

[REDACTED ADDRESS]

1. ☐ Your federal income tax return for 2024 was filed electronically with the IRS Submission Processing Center. The electronic filing services were provided by Goodfellow & Co CPA Inc.
2. ☐ Your return was accepted on \_\_\_\_\_ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is \_\_\_\_\_.
3. ☐ Your return was accepted on \_\_\_\_\_. Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☐ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☒ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on 04-13-2025. The Submission ID assigned to your extension  
[REDACTED]

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.  
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

### If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at [www.irs.gov](http://www.irs.gov), or you can call the IRS toll-free at 1-800-829-1040.

### If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to [www.irs.gov](http://www.irs.gov) and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

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](http://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](http://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.

Mark S & Rebecca A Miller

# Due Diligence

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

2024

Name(s) as shown on return

Tax ID Number

Mark S & Rebecca A Miller

XXX-XX-XXXX

## Age - Qualifying Child (complete only if qualifying child is over age 18)

For children over age 18 who are students or permanently and totally disabled, the following additional information and documentation should be available:

|                                                                                                                                                                                                         | Child 1                                                  | Child 2                                                  | Child 3                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| 1. Children who are students                                                                                                                                                                            | <input type="checkbox"/> Not a student                   | <input type="checkbox"/> Not a student                   | <input type="checkbox"/> Not a student                   |
| a. What school does the child attend?                                                                                                                                                                   | Child 1 _____<br>Child 2 _____<br>Child 3 _____          |                                                          |                                                          |
| b. Can you provide documentation showing that the child was a full-time student for at least 5 months? The school records need to show the dates of attendance. The months don't have to be consecutive | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 2. Children with a permanent and total disability                                                                                                                                                       | <input type="checkbox"/> Not disabled                    | <input type="checkbox"/> Not disabled                    | <input type="checkbox"/> Not disabled                    |
| a. What type of disability does the child have?                                                                                                                                                         | Child 1 _____<br>Child 2 _____<br>Child 3 _____          |                                                          |                                                          |
| b. Does the child receive SSI or other disability payments?                                                                                                                                             | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| c. Do you have a letter from the child's doctor, other healthcare provider, or any social service program or agency verifying that the child is permanently and totally disabled?                       | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

## Relationship - Qualifying Child

|                                                                                                               | Child 1                                                  | Child 2                                                  | Child 3                                                  |
|---------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| 1. If the biological parent is NOT living with the child, where is the parent? Did he or she provide support? |                                                          |                                                          |                                                          |
| Mother                                                                                                        | _____                                                    | _____                                                    | _____                                                    |
| Father                                                                                                        | _____                                                    | _____                                                    | _____                                                    |
| 2. Adopted children:                                                                                          |                                                          |                                                          |                                                          |
| a. Is the adoption final or pending?                                                                          | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b. If the adoption is pending, do you have a letter from an authorized adoption agency?                       | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 3. Foster children:                                                                                           |                                                          |                                                          |                                                          |
| a. Do you have a letter from the authorized placement agency or applicable court document?                    | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4. Brother, sister, niece, nephew, grandchild, great-grandchild:                                              |                                                          |                                                          |                                                          |
| a. Can you provide a birth certificate that verifies your relationship to the child?                          | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 5. Stepchildren or descendent of them, step-grandchildren, step-great-grandchildren:                          |                                                          |                                                          |                                                          |
| a. Can you provide a birth certificate & marriage certificate verifying the relationship to the child?        | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

## Residency - Qualifying Child

Can you provide any of the following documentation to prove that your child lived with you for more than half of the year? More than one type of documentation may be required by the IRS.

| Child 1                                             | Child 2                                             | Child 3                                         |
|-----------------------------------------------------|-----------------------------------------------------|-------------------------------------------------|
| <input type="checkbox"/> School records             | <input type="checkbox"/> School records             | <input type="checkbox"/> School records         |
| <input checked="" type="checkbox"/> Medical records | <input checked="" type="checkbox"/> Medical records | <input type="checkbox"/> Medical records        |
| <input type="checkbox"/> Letter*                    | <input type="checkbox"/> Letter*                    | <input type="checkbox"/> Letter*                |
| <input type="checkbox"/> Social service records     | <input type="checkbox"/> Social service records     | <input type="checkbox"/> Social service records |
| <input type="checkbox"/> Daycare records            | <input type="checkbox"/> Daycare records            | <input type="checkbox"/> Daycare records        |
| Daycare provider                                    | Daycare provider                                    | Daycare provider                                |

\*The letter must be on official letterhead from one of the following: school, medical provider, social service agency, place of worship, or other acceptable entity. The letter must include the name of the child, name of the child's parent or guardian, child's address, and dates during the year child lived with taxpayer.

## Adjusted Gross Income - Qualifying Child

For tax years beginning after December 31, 2023 a taxpayer other than the parents of a qualifying child can claim the child, but only if the adjusted gross income (AGI) of the taxpayer is higher than the AGI of any parent of the child. If you are not a parent of the qualifying child, is your AGI higher than any parent of the child?

|                           | Child 1                                                  | Child 2                                                  | Child 3                                                  |
|---------------------------|----------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
|                           | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Your signature            | Date                                                     | Spouse's signature. If joint return, BOTH must sign.     | Date                                                     |
| Paid preparer's signature | Date                                                     |                                                          |                                                          |
|                           | 04-28-2025                                               |                                                          |                                                          |

IRS e-file Signature Authorization

OMB No. 1545-0074

**2024**

- ▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name

**Mark S Miller**

Spouse's name

**Rebecca A Miller**

Social security number

XXX-XX-XXXX

Spouse's social security number

XXX-XX-XXXX

**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 | 118,355 |
| 2 | Total tax                                                     | 2 | 11,932  |
| 3 | Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 16,659  |
| 4 | Amount you want refunded to you                               | 4 | 4,727   |
| 5 | Amount you owe                                                | 5 |         |

**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**

Refund will be deposited to:

Acct-

☒ I authorize Goodfellow & Co CPA Inc to enter or generate my PIN            as my signature on the income tax return (original or amended) I am now authorizing.  
ERO firm name 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 Goodfellow & Co CPA Inc to enter or generate my PIN            as my signature on the income tax return (original or amended) I am now authorizing.  
ERO firm name 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 ▶ Nancy Jo Lair-Goodfellow Date ▶ 04-28-2025

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

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

Form 8879 (Rev. 01-2021)

# Credit Limit Worksheet A

Schedule 8812

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

2024

Name(s) as shown on return

Tax ID Number

Mark S & Rebecca A Miller

XXX-XX-XXXX

## Credit Limit Worksheet A

1. Enter the amount from Line 18 of your Form 1040, 1040-SR, or 1040-NR . . . . . 1. 10,888

2. Add the following amounts (if applicable) from:

|                     |       |   |       |
|---------------------|-------|---|-------|
| Schedule 3, Line 1  | ..... | + | _____ |
| Schedule 3, Line 2  | ..... | + | _____ |
| Schedule 3, Line 3  | ..... | + | _____ |
| Schedule 3, Line 4  | ..... | + | _____ |
| Schedule 3, line 5b | ..... | + | _____ |
| Schedule 3, line 6d | ..... | + | _____ |
| Schedule 3, line 6f | ..... | + | _____ |
| Schedule 3, line 6i | ..... | + | _____ |
| Schedule 3, line 6m | ..... | + | _____ |

Enter the total.

2. \_\_\_\_\_

3. Subtract line 2 from line 1 . . . . . 3. 10,888

Complete Credit Limit Worksheet B **only** if you meet all of the following:

1. You are claiming one or more of the following credits.

- a. Mortgage interest credit, Form 8396.
- b. Adoption credit, Form 8839.
- c. Residential clean energy credit, Form 5695, Part I.
- d. District of Columbia first-time homebuyer credit, Form 8859.

2. You are not filing Form 2555.

3. Line 4 of Schedule 8812 is more than zero.

4. If you are **not** completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from Credit Limit Worksheet B . . . . . 4. 0

5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13 . . . . . 5. 10,888

# Federal Income Tax Withheld

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

2024 PG01

Name(s) as shown on return

Mark S & Rebecca A Miller

Tax ID Number

XXX-XX-XXXX

Description

Amount

W2 - Morgan & Morgan PA

3,903

W2 - State of Florida

2,668

W-2 Subtotal

6,571

1099R - Empower Trust

88

1099R - Thrift Savings Plan

10,000

1099 Subtotal

10,088

Total Withholdings

16,659

Client Copy

Student Loan Interest Deduction Worksheet  
Schedule 1, Line 21

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

2024

Name(s) as shown on return

Tax ID Number

Mark S & Rebecca A Miller

XXX-XX-XXXX

**Before you begin:**

- Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z).
- Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

1. Enter the total interest you paid in 2024 on qualified student loans (see the instructions for line 21). **Don't** enter more than \$2,500 . . . . . 1. 60
2. Enter the amount from Form 1040 or 1040-SR, line 9 . . . . . 2. 118,415
3. Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25 . . . 3.
4. Subtract line 3 from line 2 . . . . . 4. 118,415
5. Enter the amount shown below for your filing status.
  - Single, head of household, or qualifying surviving spouse - \$80,000
  - Married filing jointly - \$165,000 } . . . . . 5. 165,000
6. Is the amount on line 4 more than the amount on line 5?  
☒ **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9.  
☐ **Yes.** Subtract line 5 from line 4 . . . . . 6.
7. Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . . 7.
8. Multiply line 1 by line 7 . . . . . 8. 0
9. **Student loan interest deduction.** Subtract line 8 from line 1. Enter the result here and on Schedule 1, line 21. **Don't** include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) . . . . 9. 60

# 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

Mark S & Rebecca A Miller

XXX-XX-XXXX

## Statement for line 16 of Form 1040

Tax from Tax Table found in form instructions \$ 10,237

\$ 10,237 Tax computed using only available method

Client Copy

# Modified AGI Worksheets for Form 8962

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

2024

Name(s) as shown on return

Tax ID Number

Mark S & Rebecca A Miller

XXX-XX-XXXX

## Worksheet 1-1. Taxpayer's Modified AGI Worksheet - Line 2a

1. Enter your adjusted gross income (AGI) from Form 1040, 1040-SR, or 1040-NR, line 11 ..... 1. 118,355
2. Enter any tax-exempt interest from Form 1040, 1040-SR, or 1040-NR, line 2a ..... 2. \_\_\_\_\_
3. Enter any amounts from Form 2555, lines 45 and 50 ..... 3. \_\_\_\_\_
4. **Form 1040 or 1040-SR filers:** If line 6a is more than line 6b, subtract line 6b from line 6a and enter the result ..... 4. \_\_\_\_\_
5. Add lines 1 through 4. Enter here and on Form 8962, line 2a ..... 5. 118,355

## Worksheet 1-2. Dependents' Combined Modified AGI - Line 2b

1. Enter the AGI for your dependents from Form 1040, 1040-SR, or 1040-NR, line 11 ..... 1. \_\_\_\_\_
2. Enter any tax-exempt interest for your dependents from Form 1040, 1040-SR, or 1040-NR, line 2a ..... 2. \_\_\_\_\_
3. Enter any amounts for your dependents from Form 2555, lines 45 and 50 ..... 3. \_\_\_\_\_
4. **For each dependent filing Form 1040 or 1040-SR:**  
If line 6a is more than line 6b, subtract line 6b from line 6a and enter the result ..... 4. \_\_\_\_\_
5. Add lines 1 through 4. Enter here and on Form 8962, line 2b ..... 5. \_\_\_\_\_

## Worksheet 2. Household Income as a Percentage of the Federal Poverty Line

1. Enter the amount from line 3 of Form 8962 ..... 1. 118,355
2. Enter the amount from line 4 of Form 8962 ..... 2. 30,000
3. Multiply the amount on line 2 by 4.0 ..... 3. 120,000
4. Is the amount on line 1 more than the amount on line 3?
  - **Yes.** The amount on line 1 above is more than 400% of the federal poverty line. Enter **401** here and on line 5 of Form 8962.
  - **No.** Divide the amount on line 1 above by the amount on line 2 above. **Do not** round; instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for 0.9984, enter the result as 99; for 1.8565, enter the result as 185; and for 3.997, enter the result as 399. Enter the result here and on line 5 of Form 8962 ..... 4. 394

**Carryover Worksheet**  
**List of items that will carryover to the 2025 tax return**

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

**2024**

Name(s) as shown on return

Tax ID Number

**Mark S & Rebecca A Miller**

**XXX-XX-XXXX**

**Itemized Deductions**

Carryover Amount

Contributions subject to 100% of AGI limitations .....  
Contributions subject to 60% of AGI limitations .....  
Contributions subject to 30% of AGI limitations (50% capital gains appreciated property) .....  
Contributions subject to 30% of AGI limitations .....  
Contributions subject to 20% of AGI limitations (30% capital gains appreciated property) .....  
Taxable state and local refunds to Schedule 1 (Form 1040) line 1 .....  
State/local taxes paid in 2025 to flow to the Schedule A .....  
State donations and contributions carryover .....  
State overpayment applied to next year .....

**Expenses**

Office in home operating expenses .....  
Office in home excess casualty losses and depreciation .....  
Disallowed investment interest expense ..... AMT ..... Reg. Tax .....  
Section 179 expense .....  
Operating expenses, from Form WK\_E, Sch E - Rental limitation on deductions when used for personal use .....  
Excess depreciation, from Form WK\_E, Sch E - Rental limitation on deductions when used for personal use .....

**Losses**

Short-term capital loss ..... AMT ..... Reg. Tax .....  
Long-term capital loss ..... AMT ..... Reg. Tax .....  
Net operating loss ..... AMT ..... Reg. Tax .....  
Excess business loss from Form 461 (becomes part of NOL next year) ..... AMT ..... Reg. Tax .....  
Qualified REIT and PTP loss carryover .....  
QBI loss carryover .....  
Nonrecaptured net section 1231 losses from WK\_1231C ..... AMT ..... Reg. Tax .....

**Credits**

Mortgage interest credit .....  
Credit for prior year minimum tax .....  
Foreign Tax credit ..... AMT ..... Reg. Tax .....  
District of Columbia first time home owner's credit .....  
Residential clean energy credit .....

**Other**

Preparer Fee .....  
Overpayment applied to next year's estimates .....  
Estimated Tax Payment 1 ..... Estimated Tax Payment 2 .....  
Estimated Tax Payment 3 ..... Estimated Tax Payment 4 .....  
Federal tax liability for 2210 calculation ..... **11,932**  
State tax liability for state 2210 calculation .....  
IRA basis ..... Taxpayer ..... Spouse .....  
Disaster distributions taxable in 2025 ..... Taxpayer ..... Spouse .....  
Disaster distributions taxable in 2026 ..... Taxpayer ..... Spouse .....  
Excess repayments from 8915-F ..... Taxpayer ..... Spouse .....

**Passive Activity**

**At Risk Limitations**

**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<br><b>Mark S &amp; Rebecca A Miller</b> |                      |                      | Identifying number<br><b>XXX-XX-XXXX</b> |                      |
|--------------------------------------------------------------------|----------------------|----------------------|------------------------------------------|----------------------|
|                                                                    | 2022                 | 2023                 | 2024                                     | Difference 2023-2024 |
| Filing Status . . . . .                                            | <u>Married Joint</u> | <u>Married Joint</u> | <u>Married Joint</u>                     |                      |
| Number of Dependents . . . . .                                     | 2                    | 2                    | 2                                        |                      |
| <b>Income</b>                                                      |                      |                      |                                          |                      |
| Wages, salaries, tips, etc. . . . .                                | 80,000               | 87,806               | 67,976                                   | (19,830)             |
| Taxable interest and dividends . . . .                             | 13                   |                      |                                          |                      |
| Taxable state and local refunds . . . .                            |                      |                      |                                          |                      |
| Alimony . . . . .                                                  |                      |                      |                                          |                      |
| Business income (loss) . . . . .                                   |                      |                      |                                          |                      |
| Gains (losses) . . . . .                                           |                      |                      |                                          |                      |
| Pensions and IRA distributions . . . .                             |                      |                      | 50,439                                   | 50,439               |
| Rent and royalty income (loss) . . . .                             |                      |                      |                                          |                      |
| Part, S-corps, trusts income (loss) . . .                          |                      |                      |                                          |                      |
| Farm income (loss) . . . . .                                       |                      |                      |                                          |                      |
| Unemployment compensation . . . . .                                |                      |                      |                                          |                      |
| Total SS benefits received . . . . .                               |                      |                      |                                          |                      |
| Taxable SS benefits . . . . .                                      |                      |                      |                                          |                      |
| Other income (loss) . . . . .                                      |                      |                      |                                          |                      |
| <b>Total Income</b> . . . . .                                      | 80,013               | 87,806               | 118,415                                  | 30,609               |
| <b>Adjusted Gross Income</b>                                       |                      |                      |                                          |                      |
| Half of self-employment tax . . . . .                              |                      |                      |                                          |                      |
| IRA deduction . . . . .                                            |                      |                      |                                          |                      |
| Other adjustments . . . . .                                        |                      | 10                   | 60                                       | 50                   |
| <b>Total Adjusted Gross Income</b> . . . .                         | 80,013               | 87,796               | 118,355                                  | 30,559               |
| <b>Deductions</b>                                                  |                      |                      |                                          |                      |
| Medical deductions . . . . .                                       |                      |                      |                                          |                      |
| State and local taxes . . . . .                                    |                      |                      | 8,028                                    | 8,028                |
| Interest . . . . .                                                 |                      |                      | 9,803                                    | 9,803                |
| Contributions . . . . .                                            |                      |                      |                                          |                      |
| Other deductions . . . . .                                         |                      |                      |                                          |                      |
| Total itemized deductions . . . . .                                |                      |                      | 17,831                                   | 17,831               |
| Standard deduction . . . . .                                       | 25,900               | 27,700               | 29,200                                   | 1,500                |
| <b>Total deductions claimed</b> . . . . .                          | 25,900               | 27,700               | 29,200                                   | 1,500                |
| <b>Qualified Business Income Deduction</b>                         |                      |                      |                                          |                      |
| <b>Tax and Credits</b>                                             |                      |                      |                                          |                      |
| <b>Taxable Income</b> . . . . .                                    | 54,113               | 60,096               | 89,155                                   | 29,059               |
| Tax . . . . .                                                      | 6,084                | 7,846                | 10,888                                   | 3,042                |
| Credits . . . . .                                                  | 4,000                | 4,000                | 4,000                                    |                      |
| Self-employment tax . . . . .                                      |                      |                      |                                          |                      |
| Other taxes . . . . .                                              |                      |                      | 5,044                                    | 5,044                |
| <b>Total Tax</b> . . . . .                                         | 2,084                | 3,846                | 11,932                                   | 8,086                |
| <b>Payments</b>                                                    |                      |                      |                                          |                      |
| Withholdings . . . . .                                             | 2,081                | 2,538                | 16,659                                   | 14,121               |
| Estimated tax payments . . . . .                                   |                      |                      |                                          |                      |
| Earned income credit . . . . .                                     |                      |                      |                                          |                      |
| Other payments and credits . . . . .                               |                      |                      |                                          |                      |
| Estimated tax penalty . . . . .                                    |                      |                      |                                          |                      |
| <b>Overpayment</b> . . . . .                                       |                      |                      | 4,727                                    | 4,727                |
| Overpayment applied . . . . .                                      |                      |                      |                                          |                      |
| <b>Refund</b> . . . . .                                            |                      |                      | 4,727                                    | 4,727                |
| <b>Balance Due</b> . . . . .                                       | 3                    | 1,308                |                                          | (1,308)              |
| Marginal tax rate . . . . .                                        | 12.00                | 12.00                | 12.00                                    |                      |
| Effective tax rate . . . . .                                       | 11.24                | 13.06                | 12.21                                    | (0.85)               |

**Account Transaction Summary****2024**

Name(s) as shown on return

Mark S &amp; Rebecca A Miller

Tax ID Number

XXX-XX-XXXX

**Account #1****Financial Institution****Routing Transit Number****Account Number****Account Type**

checking

**Federal Main Form****Federal Deposit**

4,727

**Net Deposit**

4,727

**PLEASE VERIFY BANK INFORMATION**

1. Bank Name
2. Bank Routing Transit Number
3. Bank Account Number
4. Bank Account Type

**This information is used to deposit your refund or to pay any amount due. If you have provided incorrect information, or you have closed the account, you are responsible.**

I have reviewed the above information and certify that this information is correct and authorize **Goodfellow & Co CPA Inc** to use this account.

Your Signature

Date

Spouse's Signature (If Married Filing Jointly)

Date