

2024 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 12/09/2025

General Information

Name: Hon Derek A Lewis

CONFIDENTIAL

PID 237790

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (16Th)	Elected Constitutional Officer	County Judge

Net Worth

My Net Worth as of December 31, 2024 was \$ 1,202,485.00.

Assets

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

The aggregate value of my household goods and personal effect is \$ 68,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
{REDACTED}	\$ 1,400,000.00
Bank Accounts (Wells Fargo Bank, N.A.)	\$ 676,542.00
Derek A. Lewis, P.A.	\$ 99,655.00
IRAs (Oppenheimer & Co., Inc.)	\$ 54,131.00
Florida Prepaid College Savings Plan	\$ 34,463.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Freedom Mortgage	P.O. Box 619063, TX 75261-9063	\$ 925,306.00
MOHELA	633 Spirit Drive, Chesterfield, MO 63005	\$ 186,000.00
Chrysler Capital	P.O. Box 660335, Dallas, TX 75266	\$ 19,000.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

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

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

N/A

Training

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

Signature of Reporting Official or Candidate

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

Derek A Lewis

Digitally signed: 12/09/2025

Filed with COE: 12/09/2025

Form **1040** Department of the Treasury—Internal Revenue Service **2024** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

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

Your first name and middle initial **Derek A** Last name **Lewis** Your social security number [REDACTED]

If joint return, spouse's first name and middle initial [REDACTED] Last name [REDACTED] Spouse's social security number [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. [REDACTED]

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code [REDACTED]

Foreign country name Foreign province/state/county Foreign postal code [REDACTED]

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ Spouse

Filing Status ☐ Single ☐ Head of household (HOH) ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box.

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

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

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

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

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

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Child tax credit ☒ Credit for other dependents ☐
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Child tax credit ☒ Credit for other dependents ☐

Income 1a Total amount from Form(s) W-2, box 1 (see instructions) 1a **316,293**

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.

b Household employee wages not reported on Form(s) W-2 1b

c Tip income not reported on line 1a (see instructions) 1c

d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1d

e Taxable dependent care benefits from Form 2441, line 26 1e

f Employer-provided adoption benefits from Form 8839, line 29 1f

g Wages from Form 8919, line 6 1g

h Other earned income (see instructions) 1h

i Nontaxable combat pay election (see instructions) 1i

z Add lines 1a through 1h 1z **316,293**

Attach Sch. B if required.

2a	2b
Tax-exempt interest	Taxable interest
3a	3b
Qualified dividends	Ordinary dividends
4a	4b
IRA distributions	Taxable amount
5a	5b
Pensions and annuities	Taxable amount
6a	6b
Soc. sec. ben.	Taxable amount

Standard Deduction for --

• Single or Married filing separately, \$14,000
• Married filing jointly or Qualifying surviving spouse, \$29,000
• Head of household, \$21,900
• If you checked any box under Standard Deduction, see instructions.

c If you elect to use the lump-sum election method, check here (see instructions) ☐

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

8 Additional income from Schedule 1, line 10 8 **128,891**

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** 9 **446,648**

10 Adjustments to income from Schedule 1, line 26 10 **0**

11 Subtract line 10 from line 9. This is your **adjusted gross income** 11 **446,648**

12 **Standard deduction or itemized deductions** (from Schedule A) 12 **40,470**

13 **Qualified business income deduction** from Form 8995 or Form 8995-A 13 **20,035**

14 Add lines 12 and 13 14 **60,505**

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** 15 **386,143**

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

Form **1040** (2024)

Form 1040 (2024) **Derek A Lewis**Page **2**

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972		16	78,939
	3			17	
	17	Amount from Schedule 2, line 3		18	78,939
	18	Add lines 16 and 17		19	1,650
	19	Child tax credit or credit for other dependents from Schedule 8812		20	1,200
	20	Amount from Schedule 3, line 8		21	2,850
	21	Add lines 19 and 20		22	76,089
	22	Subtract line 21 from line 18. If zero or less, enter -0-		23	714
23	Other taxes, including self-employment tax, from Schedule 2, line 21		24	76,803	
24	Add lines 22 and 23. This is your total tax				
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a	73,900	
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c	25d	73,900	
	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	2,142		
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits		32	2,142	
33	Add lines 25d, 26, and 32. These are your total payments		33	76,042	
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐		35a	
	b	Routing number	c Type: ☐ Checking ☐ Savings		
	d	Account number			
36	Amount of line 34 you want applied to your 2025 estimated tax		36		
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions		37	761
	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 **Jeff Pasternack** Phone no. **561-235-2829** Personal identification number (PIN) **[REDACTED]**

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 **[Signature]** Date **[Date]** Your occupation **Attorney** If the IRS sent you an Identity Protection PIN, enter it here (see instr.) **[PIN]**

Spouse's signature, If a joint return, both must sign. **[Signature]** Date **[Date]** Spouse's occupation **Attorney** If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.) **[PIN]**

Phone no. **[Phone]** Email address **[Email]**

Paid Preparer Use Only

Preparer's name **Jeff Pasternack** Preparer's signature **Jeff Pasternack** Date **04/11/25** PTIN ********* Check if: ☐ Self-employed

Firm's name **Pasternack Associates LLC** Phone no. **561-235-2829**

Firm's address **1200 NW 17th Ave Suite 19** Firm's EIN ****-***6303**

Delray Beach FL 33445

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2024)

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

2024Attachment
Sequence No. **01**

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

Your social security number

Derek A **Lewis**

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/1099.**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	128,891
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	128,891

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

Schedule 1 (Form 1040) 2024

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

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

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

OMB No. 1545-0074

2024Attachment
Sequence No. **02**

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

Your social security number

Derek A **Lewis****Part I Tax**

1 Additions to tax:			
a Excess advance premium tax credit repayment. Attach Form 8962	1a		
b Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b		
c Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c		
d Recapture of net EPE from Form 4255, line 2a, column (i)	1d		
e Excessive payments (EP) from Form 4255. Check applicable box and enter amount. (i) ☐ Line 1a, column (n) (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	
2 Alternative minimum tax. Attach Form 6251		2	
3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17		3	

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE		4	
5 Social security and Medicare tax on unreported tip income. Attach Form 4137	5		
6 Uncollected social security and Medicare tax on wages. Attach Form 8919	6		
7 Total additional social security and Medicare tax. Add lines 5 and 6		7	
8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐		8	
9 Household employment taxes. Attach Schedule H		9	
10 Repayment of first-time homebuyer credit. Attach Form 5405 if required		10	
11 Additional Medicare Tax. Attach Form 8959		11	658
12 Net investment income tax. Attach Form 8960		12	56
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

Derek A [REDACTED] Lewis

Schedule 2 (Form 1040) 2024

Page **2****Part II Other Taxes** (continued)

17 Other additional taxes:			
a Recapture of other credits. List type, form number, and amount:		17a	
b Recapture of federal mortgage subsidy, if you sold your home see instructions		17b	
c Additional tax on HSA distributions. Attach Form 8889		17c	
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889		17d	
e Additional tax on Archer MSA distributions. Attach Form 8853		17e	
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853		17f	
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property		17g	
h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A		17h	
i Compensation you received from a nonqualified deferred compensation plan described in section 457A		17i	
j Section 72(m)(5) excess benefits tax		17j	
k Golden parachute payments		17k	
l Tax on accumulation distribution of trusts		17l	
m Excise tax on insider stock compensation from an expatriated corporation		17m	
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866		17n	
o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR		17o	
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund		17p	
q Any interest from Form 8621, line 24		17q	
z Any other taxes. List type and amount:		17z	
18 Total additional taxes. Add lines 17a through 17z		18	
19 Recapture of net EPE from Form 4255, line 1d, column (I)		19	
20 Section 965 net tax liability installment from Form 965-A		20	
21 Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21	714

Schedule 2 (Form 1040) 2024

SCHEDULE 3
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**

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

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

OMB No. 1545-0074

2024Attachment
Sequence No. **03**

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

Your social security number

Derek A [REDACTED] Lewis**Part I Nonrefundable Credits**

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	1,200
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	1,200

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	2,142
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b	
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other refundable credits (see instructions):	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	2,142

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

Schedule 3 (Form 1040) 2024

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 15.

OMB No. 1545-0074

2024Attachment
Sequence No. **07**

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

Your social security number

Derek A **Lewis****Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

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

**Taxes You
Paid**

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☒ **5a** **2,558**
- b State and local real estate taxes (see instructions) **5b** **7,692**
- c State and local personal property taxes **5c**
- d Add lines 5a through 5c **5d** **10,250**
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) **5e** **10,000**
- 6 Other taxes. List type and amount: **6**
- 7 Add lines 5e and 6 **7** **10,000**

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

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐
- a Home mortgage interest and points reported to you on Form 1098. See instructions if limited **8a** **27,369**
- b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address **8b**
- c Points not reported to you on Form 1098. See instructions for special rules **8c**
- d Reserved for future use **8d**
- e Add lines 8a through 8c **8e** **27,369**
- 9 Investment interest. Attach Form 4952 if required. See instructions **9**
- 10 Add lines 8e and 9 **10** **27,369**

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

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions **11** **3,101**
- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 **12**
- 13 Carryover from prior year **13**
- 14 Add lines 11 through 13 **14** **3,101**

**Casualty and
Theft Losses**

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions **15**

**Other
Itemized
Deductions**

- 16 Other—from list in instructions. List type and amount: **16**

**Total
Itemized
Deductions**

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 **17** **40,470**
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐ **18**

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2024

DAA

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**

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

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

OMB No. 1545-0074

2024Attachment
Sequence No. **12**

Name(s) shown on return

Derek A

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

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

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked . . .				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked . . .				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked . . .	815,000	540,000	-275,000	0
11 Gain from Form 4797, Part I, long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . .				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . .				12
13 Capital gain distributions. See the instructions . . .				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions . . .				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . .				15 0

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

Schedule D (Form 1040) 2024

Part III Summary

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

Derek A [REDACTED] Lewis

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are generally **long-term** (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☒ (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	330 SE 9th St, Pompano Beach, FL 33060	04/01/19	12/23/24	815,000	540,000	EH	-275,000	0
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)							
				815,000	540,000		-275,000	0

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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

Your social security number

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

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

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Derek A. Lewis, P.A.	S		**-***2670	X	
B						
C						
D						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A		0		128,891	
B					
C					
D					
29a Totals				128,891	
b Totals					
30 Add columns (h) and (k) of line 29a			30	128,891	
31 Add columns (g), (i), and (j) of line 29b			31	0	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32	128,891	

Part III Income or Loss From Estates and Trusts

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

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

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

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	128,891
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form **2441**Department of the Treasury
Internal Revenue Service**Child and Dependent Care Expenses**

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

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

OMB No. 1545-0074

2024Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

Derek A [REDACTED] **Lewis****A** You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box ☐**B** If you or your spouse was a student or was disabled during 2024 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box ☐**Part I Persons or Organizations Who Provided the Care**—You must complete this part.If you have more than three care providers, see the instructions and check this box ☐

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2024? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
	[REDACTED]	[REDACTED]	*****	☐ Yes ☒ No	6,000
				☐ Yes ☐ No	
				☐ Yes ☐ No	

Did you receive
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the instructions for Schedule H (Form 1040). If you incurred care expenses in 2024 but didn't pay them until 2025, or if you prepaid in 2024 for care to be provided in 2025, don't include these expenses in column (d) of line 2 for 2024. See the instructions.**Part II Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2024 for the person listed in column (a)
First	Last		
[REDACTED]	[REDACTED]	☐	3,000
[REDACTED]	[REDACTED]	☐	3,000

3 Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31**4** Enter your **earned income**. See instructions**5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**6** Enter the **smallest** of line 3, 4, or 5**7** Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

If line 7 is:

If line 7 is:

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

9a Multiply line 6 by the decimal amount on line 8**b** If you paid 2023 expenses in 2024, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c**c** Add lines 9a and 9b and enter the result**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions**11** Credit for child and dependent care expenses. Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2

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

Form **2441** (2024)

SCHEDULE 8812
(Form 1040)Department of the Treasury
Internal Revenue Service**Credits for Qualifying Children
and Other Dependents**

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

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

OMB No. 1545-0074

2024Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Derek A [REDACTED] Lewis**Part I Child Tax Credit and Credit for Other Dependents**

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	446,648
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	446,648
4	Number of qualifying children under age 17 with the required social security number	4	2
5	Multiply line 4 by \$2,000	5	4,000
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	4,000
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	47,000
11	Multiply line 10 by 5% (0.05)	11	2,350
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	1,650
13	Enter the amount from the Credit Limit Worksheet A	13	77,739
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	1,650

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

Derek A [REDACTED] Lewis

Schedule 8812 (Form 1040) 2024

Page 2

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

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

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

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

Part II-C Additional Child Tax Credit

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

Schedule 8812 (Form 1040) 2024

Form **8889**Department of the Treasury
Internal Revenue Service**Health Savings Accounts (HSAs)**

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2024Attachment
Sequence No. **52**

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

Derek A**Lewis**Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2024. See instructions	☐ Self-only ☒ Family
2	HSA contributions you made for 2024 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2024. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2
3	If you were under age 55 at the end of 2024 and, on the first day of every month during 2024, you were, or were considered, an eligible individual with the same coverage, enter \$4,150 (\$8,300 for family coverage). All others, see the instructions for the amount to enter	3 8,300
4	Enter the amount you and your employer contributed to your Archer MSAs for 2024 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2024, also include any amount contributed to your spouse's Archer MSAs	4
5	Subtract line 4 from line 3. If zero or less, enter -0-	5 8,300
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2024, see the instructions for the amount to enter	6 8,300
7	If you were age 55 or older at the end of 2024, married, and you or your spouse had family coverage under an HDHP at any time during 2024, enter your additional contribution amount. See instructions	7
8	Add lines 6 and 7	8 8,300
9	Employer contributions made to your HSAs for 2024	9 3,075
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11 3,075
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 5,225
13	HSA deduction (see instructions)	13

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2024 from all HSAs (see instructions)	14a 3,426
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b
c	Subtract line 14b from line 14a	14c 3,426
15	Qualified medical expenses paid using HSA distributions (see instructions)	15 3,426
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ☐	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18
19	Qualified HSA funding distribution	19
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21

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

Form **8889** (2024)

Form **8889**Department of the Treasury
Internal Revenue Service**Statement**
Health Savings Accounts (HSAs)

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2024Attachment
Sequence No. **52**

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

Derek A**Lewis**Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2024. See instructions	☐ Self-only ☒ Family
2	HSA contributions you made for 2024 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2024. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2
3	If you were under age 55 at the end of 2024 and, on the first day of every month during 2024, you were, or were considered, an eligible individual with the same coverage, enter \$4,150 (\$8,300 for family coverage). All others, see the instructions for the amount to enter	3 8,300
4	Enter the amount you and your employer contributed to your Archer MSAs for 2024 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2024, also include any amount contributed to your spouse's Archer MSAs	4
5	Subtract line 4 from line 3. If zero or less, enter -0-	5 8,300
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2024, see the instructions for the amount to enter	6 8,300
7	If you were age 55 or older at the end of 2024, married, and you or your spouse had family coverage under an HDHP at any time during 2024, enter your additional contribution amount. See instructions	7
8	Add lines 6 and 7	8 8,300
9	Employer contributions made to your HSAs for 2024	9 3,075
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11 3,075
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 5,225
13	HSA deduction (see instructions)	13

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2024 from all HSAs (see instructions)	14a
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b
c	Subtract line 14b from line 14a	14c
15	Qualified medical expenses paid using HSA distributions (see instructions)	15
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ☐	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18
19	Qualified HSA funding distribution	19
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21

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

Form **8889** (2024)

Form **8889**Department of the Treasury
Internal Revenue Service**Statement**
Health Savings Accounts (HSAs)

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2024Attachment
Sequence No. **52**

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

Derek A**Lewis**Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2024. See instructions	☐ Self-only ☐ Family
2	HSA contributions you made for 2024 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2024. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2
3	If you were under age 55 at the end of 2024 and, on the first day of every month during 2024, you were, or were considered, an eligible individual with the same coverage, enter \$4,150 (\$8,300 for family coverage). All others, see the instructions for the amount to enter	3
4	Enter the amount you and your employer contributed to your Archer MSAs for 2024 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2024, also include any amount contributed to your spouse's Archer MSAs	4
5	Subtract line 4 from line 3. If zero or less, enter -0-	5
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2024, see the instructions for the amount to enter	6
7	If you were age 55 or older at the end of 2024, married, and you or your spouse had family coverage under an HDHP at any time during 2024, enter your additional contribution amount. See instructions	7
8	Add lines 6 and 7	8
9	Employer contributions made to your HSAs for 2024	9
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11
12	Subtract line 11 from line 8. If zero or less, enter -0-	12
13	HSA deduction (see instructions)	13

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2024 from all HSAs (see instructions)	14a	3,426
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	3,426
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	3,426
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	0
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ☐		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

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

Form **8889** (2024)

Form 8995-A Department of the Treasury Internal Revenue Service Name(s) shown on return	Qualified Business Income Deduction Attach to your tax return. Go to www.irs.gov/Form8995A for instructions and the latest information.	OMB No. 1545-2294 2024 Attachment Sequence No. 55A Your taxpayer identification number
Name(s) shown on return: Derek A. Lewis		

Note: You can claim the qualified business income deduction *only* if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$191,950 (\$383,900 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

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

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	Derek A. Lewis, P.A.	☒	☐	**-***2670	☐
B		☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income			
	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	100,177		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$191,950 or less (\$383,900 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	20,035		
4 Allocable share of W-2 wages from the trade, business, or aggregation	93,266		
5 Multiply line 4 by 50% (0.50)	46,633		
6 Multiply line 4 by 25% (0.25)	23,317		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	0		
8 Multiply line 7 by 2.5% (0.025)	0		
9 Add lines 6 and 8	23,317		
10 Enter the greater of line 5 or line 9	46,633		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	20,035		
12 Phased-in reduction. Enter the amount from line 26, if any			
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	20,035		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions			
15 Qualified business income component. Subtract line 14 from line 13	20,035		
16 Total qualified business income component. Add all amounts reported on line 15	20,035		

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

Form **8995-A** (2024)

Derek A [REDACTED] Lewis

Form 8995-A (2024)

Page 2

Part III Phased-in Reduction

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

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

Part IV Determine Your Qualified Business Income Deduction

27 Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	20,035	
28 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28		
29 Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()	
30 Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	0	
31 REIT and PTP component. Multiply line 30 by 20% (0.20)	31		
32 Qualified business income deduction before the income limitation. Add lines 27 and 31	32		20,035
33 Taxable income before qualified business income deduction	33	406,178	
34 Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34		
35 Subtract line 34 from line 33. If zero or less, enter -0-	35		406,178
36 Income limitation. Multiply line 35 by 20% (0.20)	36		81,236
37 Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37		20,035
38 DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39 Total qualified business income deduction. Add lines 37 and 38	39		20,035
40 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()	

Form 8995-A (2024)

SCHEDULE A
(Form 8995-A)Department of the Treasury
Internal Revenue Service**Specified Service Trades or Businesses**

Attach to Form 8995-A.

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

OMB No. 1545-2294

2024Attachment
Sequence No. **55B**

Name(s) shown on return

Your taxpayer identification number

Derek A. Lewis

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

Part I Other Than Publicly Traded Partnerships (PTP)

See instructions before completing Parts I and II.

	A	B	C
1a Trade or business name	1a Derek A. Lew		
b Taxpayer identification number	1b ***-***2670		
2 Qualified business income or (loss) from the trade or business	2 128,891		
3 Allocable share of W-2 wages from the trade or business	3 120,000		
4 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	4		
5 Taxable income before qualified business income deduction	5 406,178		
6 Threshold. Enter \$191,950 (\$383,900 if married filing jointly)	6 383,900		
7 Subtract line 6 from line 5	7 22,278		
8 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	8 100,000		
9 Divide line 7 by line 8	9 22.2780		
10 Applicable percentage. Subtract line 9 from 100%	10 77.7220 %		
11 Applicable percentage of qualified business income or (loss). Multiply line 2 by line 10. Enter this amount on Schedule C (Form 8995-A) or on Form 8995-A, line 2, for the corresponding trade or business, as appropriate	11 100,177		
12 Applicable percentage of W-2 wages. Multiply line 3 by line 10. Enter this amount on Form 8995-A, line 4, for the corresponding trade or business, as appropriate	12 93,266		
13 Applicable percentage of the UBIA of qualified property. Multiply line 4 by line 10. Enter this amount on Form 8995-A, line 7, for the corresponding trade or business, as appropriate	13		

Part II Publicly Traded Partnership

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

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

Schedule A (Form 8995-A) 2024

Form **8867**

(Rev. November 2024)

Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**

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

OMB No. 1545-0074

For tax year

20 **24**

Attachment

Sequence No. **70**

Taxpayer name(s) shown on return

Derek A [REDACTED] Lewis

Taxpayer identification number

[REDACTED]

Preparer's name

Jeff Pasternack

Preparer tax identification number

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?

Yes	No	N/A
☒	☐	☐

- 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:

School records or statementRecords of expenses provided by taxpayer

- 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?

☒	☐	☐
-------------------------------------	--------------------------	--------------------------

- 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?

(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)

☐	☐	☒
--------------------------	--------------------------	-------------------------------------

- a Did you complete the required recertification Form 8862?

☐	☐	☐
--------------------------	--------------------------	--------------------------

- 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?

☐	☐	☒
--------------------------	--------------------------	-------------------------------------

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2024)

Derek A [REDACTED] Lewis

Form 8867 (Rev. 11-2024)

Page 2

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

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

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

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

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

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

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

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

Part VI Eligibility Certification

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

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

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

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

Form 8867 (Rev. 11-2024)

Form **8959**Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

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

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

Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2024Attachment
Sequence No. **71**

Name(s) shown on return

Your social security number

Derek A. Lewis**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	323,155	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	323,155	
5	Enter the following amount for your filing status:			
	Married filing jointly \$250,000			
	Married filing separately \$125,000			
	Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		73,155
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		658

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8		
9	Enter the following amount for your filing status:			
	Married filing jointly \$250,000			
	Married filing separately \$125,000			
	Single, Head of household, or Qualifying surviving spouse \$200,000	9	250,000	
10	Enter the amount from line 4	10	323,155	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	0	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		0
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

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

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

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		658
----	--	----	--	-----

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,686	
20	Enter the amount from line 1	20	323,155	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,686	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		

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

Form **8959** (2024)

Form **8960**Department of the Treasury
Internal Revenue Service**Net Investment Income Tax—
Individuals, Estates, and Trusts**

Attach to your tax return.

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

OMB No. 1545-2227

2024Attachment
Sequence No. **72**

Name(s) shown on your tax return

Your social security number or EIN

Derek A [REDACTED] Lewis**Part I Investment Income**

Section 6013(g) election (see instructions)

Section 6013(h) election (see instructions)

Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	1,464
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	128,891	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-128,891	
c	Combine lines 4a and 4b		4c	
5a	Net gain or loss from disposition of property (see instructions)	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	1,464

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-	12	1,464
13	Modified adjusted gross income (see instructions)	13	446,648
14	Threshold based on filing status (see instructions)	14	250,000
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	196,648
16	Enter the smaller of line 12 or line 15	16	1,464
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	56
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form **8960** (2024)

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**Attach to your tax return.
Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder Derek A Lewis		Identifying number
A Name of S corporation Derek A. Lewis, P.A.		B Employer identification number **-***2670
C Stock block (see instructions):		
D Check applicable box(es) to indicate how stock was acquired: (1) ☒ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gifted (5) ☐ Other:		
E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐		

Part I Shareholder Stock Basis

1 Stock basis at the beginning of the corporation's tax year		1	144,919
2 Basis from any capital contributions made or additional stock acquired during the tax year		2	
3a Ordinary business income (enter losses in Part III)	128,891		
b Net rental real estate income (enter losses in Part III)			
c Other net rental income (enter losses in Part III)			
d Interest income			
e Ordinary dividends			
f Royalties			
g Net capital gains (enter losses in Part III)			
h Net section 1231 gain (enter losses in Part III)			
i Other income (enter losses in Part III)			
j Excess depletion adjustment			
k Tax-exempt income			
l Recapture of business credits			
m Other items that increase stock basis			
4 Add lines 3a through 3m		4	128,891
5 Stock basis before distributions. Add lines 1, 2, and 4		5	273,810
6 Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 9949 and Schedule D. See instructions.		6	168,902
7 Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15		7	104,908
8a Nondeductible expenses	2,151		
b Depletion for oil and gas			
c Business credits (sections 50(c)(1) and (5))			
9 Add lines 8a through 8c		9	2,151
10 Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15		10	102,757
11 Allowable loss and deduction items. Enter the amount from line 47, column (c)		11	3,101
12 Debt basis restoration (see net increase in instructions for line 23)		12	
13 Other items that decrease stock basis		13	
14 Add lines 11, 12, and 13		14	3,101
15 Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-		15	99,656

Part II Shareholder Debt Basis**Section A—Amount of Debt (If more than three debts, see instructions.)**

Description	(a) Debt 1 ☐ Formal note ☒ Open account	(b) Debt 2 ☐ Formal note ☐ Open account	(c) Debt 3 ☐ Formal note ☐ Open account	(d) Total
16 Loan balance at the beginning of the corporation's tax year	8,758			8,758
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17	8,758			8,758
19 Principal portion of debt repayment (this line doesn't include interest)	8,758			8,758
20 Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18				

Derek A Lewis

Form 7203 (Rev. 12-2022)

Page 2

Part II Shareholder Debt Basis (continued)**Section B—Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year	8,758			8,758
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23	8,758			8,758
25 Divide line 24 by line 18	1.0000			
26 Nontaxable debt repayment. Multiply line 25 by line 19	8,758			8,758
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	0			
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-	0			
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-	0			

Section C—Gain on Loan Repayment

32 Repayment. Enter the amount from line 19	8,758			8,758
33 Nontaxable repayments. Enter the amount from line 26	8,758			8,758
34 Reportable gain. Subtract line 33 from line 32	0			

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	3,101		3,101		
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	3,101		3,101		

Form 7203 (Rev. 12-2022)

Form 1040		Shareholder's Basis Worksheet Page 1		2024	
Name Derek A Lewis			Taxpayer Identification Number [REDACTED]		
Name of Entity Derek A. Lewis, P.A.			EIN**--***2670		
Passive Activity Type Not Passive			K1 Unit 1		
Shareholder Stock Basis					
1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero			1. 144,919		
Increases to stock basis					
2. Capital contributions made or additional stock acquired			2. _____		
3. Ordinary business income			3. 128,891		
4. Net rental real estate income			4. _____		
5. Other net rental income			5. _____		
6. Interest, dividends and royalties			6. _____		
7. Net capital gains			7. _____		
8. Net section 1231 gain and ordinary business gain			8. _____		
9. Tax-exempt interest, other tax-exempt income and recapture credits			9. _____		
10. Other income			10. _____		
11. Excess of deductions for depletion over basis of property (other than oil and gas)			11. _____		
12. Other increases to stock basis			12. _____		
13. Total increases to stock basis. Combine lines 2 through 12			13. 128,891		
14. Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here			14. 273,810		
Decreases to stock basis					
15. Distributions allowed			15. 168,902		
16. Stock basis after distributions and before items of loss or deductions. Subtract line 15 from line 14. If zero or less, enter - 0			16. 104,908		
17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2)			17. 5,252		
18. Other decreases to stock basis			18. _____		
19. Amount used to restore loan basis			19. _____		
20. Total decreases (other than distributions) to stock basis. Combine lines 17 through 19			20. 5,252		
21. Stock basis at the end of year. (Subtract line 20 from line 16). Per IRC 1367(a)(2) do not enter an amount below zero			21. 99,656		
Shareholder Debt Basis					
22. Debt basis at the beginning of corporation's tax year			22. 8,758		
23. Additional loans			23. _____		
24. Debt basis restoration			24. _____		
25. Nontaxable debt repayment			25. 8,758		
26. Debt basis before losses and deductions. Combine lines 22 through 25			26. _____		
27. Losses and deductions applied against debt basis. (See Shareholder Basis Worksheet Page 3)			27. _____		
28. Debt basis at the end of year (Subtract line 27 from line 26)			28. 0		
29. Stock and debt basis at the end of the year (Add lines 21 and line 28)			29. 99,656		
Gain Recognized on Excess Distributions					
30. Property distributions reported in Box 16, Code D, Schedule K-1 (1120S)			30. 168,902		
31. Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18.			31. 273,810		
32. Total gain recognized on excess distributions. (Subtract line 31 from line 30)			32. 0		
• Sch D/8949, short-term capital gain • Sch D/8949, long-term capital gain					

Name **Derek A Lewis** Id No. **[REDACTED]** K1 Unit **1**

Entity Name **Derek A. Lewis, P.A.** EN ****--***2670** Passive Activity Type **Not Passive**

Basis reduced by nondeductible items before loss and deduction items

Shareholder Debt Basis											
Form 7203 Line #	Description	Debt 1 ☐ Formal note ☒ Open account	Debt 2 ☐ Formal note ☐ Open account	Debt 3 ☐ Formal note ☐ Open account	Debt 4 ☐ Formal note ☐ Open account	Debt 5 ☐ Formal note ☐ Open account	Debt 6 ☐ Formal note ☐ Open account	Total			
16	Loan balance at the beginning of the corporation's tax year	8,758						8,758			
17	Additional loans										
18	Loan balance before repayment. Add lines 16 and 17	8,758						8,758			
19	Principal portion of debt repayment (this line doesn't include interest)	8,758						8,758			
20	Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18										
21	Debt basis at the beginning of the corporation's tax year	8,758						8,758			
22	Enter the amount, if any, from line 17										
23	Debt basis restoration (see instructions)										
24	Debt basis before repayment. Add lines 21, 22, and 23	8,758						8,758			
25	Divide line 24 by line 18	1.0000									
26	Nontaxable debt repayment. Multiply line 25 by line 19	8,758						8,758			
27	Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24										
28	Nondeductible expenses and oil and gas depletion deductions in excess of stock basis										
29	Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-										
30	Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)										
31	Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-	0									
Gain on Loan Repayment											
32	Repayment. Enter the amount from line 19	8,758						8,758			
33	Nontaxable repayments. Enter the amount from line 26	8,758						8,758			
34	Reportable gain. Subtract line 33 from line 32										

Form 1040		Shareholder's Basis Worksheet Page 3				2024				
Name Derek A Lewis		Id No. [REDACTED]		K1 Unit 1						
Entity Name Derek A. Lewis, P.A.		EN **--***2670		Passive Activity Type Not Passive						
Basis reduced by nondeductible items before loss and deduction items										
Loss Allocated to Shareholder Stock and Debt Basis										
	Suspended Losses	Current Year Loss	Total Loss	Percent	Allowed Stock Loss	Disallowed Stock Loss	Percent	Allowed Loan Loss	Disallowed Carryforward	Total Allowed Loss
Nondeductible expenses		2,151	2,151	1.0000	2,151					2,151
Depletion for oil and gas										
Losses and deductions:										
Ordinary business loss										
Net rental real estate loss										
Other net rental loss										
Short-term capital loss										
Long-term capital loss										
28% capital loss										
Section 1231 loss										
4797 - Ordinary loss										
Other portfolio loss										
1256 contracts and straddles										
Other losses - Schedule E										
Other losses - 1040 Sch 1										
Section 179 expense		3,101	3,101	1.0000	3,101					3,101
Cash contributions										
Cash contributions (30%)										
Noncash contributions (50%)										
Noncash contributions (30%)										
Cap gain prop 50% org (30%)										
Cap gain prop (20%)										
Portfolio deductions (other)										
Investment interest expense										
Deductions-royalty income										
Section 59(e)(2) expenditures										
Preproductive period exp.										
Reforestation expense ded.										
Other deductions										
Foreign taxes										
Total losses and deductions		3,101	3,101	1.0000	3,101					3,101
Total nonded and deductible items		5,252	5,252		5,252					5,252

Federal Statements

Schedule A, Line 5a - State and Local General Sales Taxes

Description	Amount
General Sales Tax	\$ 2,558
Total	\$ 2,558

Schedule A, Line 5b - Real Estate Taxes

Description	Amount
330 SE 9th St	\$ 8,130
1099-S Box 6 Adj - 330 SE 9th	-438
Total	\$ 7,692

Schedule A, Line 8a - Home Mortgage Interest & Points From Form 1098

Description	Amount
Mortgage Int - Worksheet A	\$ 20,840
Deduct Points on 1098-HM WrkA	6,529
Total	\$ 27,369

Schedule A, Line 11 - Charitable Contributions by Cash or Check

Description	Amount
Cash Cont from K-1 - Derek A. Lewis, P.A.	\$ 3,101
Total	\$ 3,101

Federal Statements**Form 2441, Line 4 - Taxpayer's Earned Income**

Description	Amount
Wages	\$ 120,000
Total	\$ 120,000

Form 2441, Line 5 - Spouse's Earned Income

Description	Amount
Wages	\$ 196,293
Total	\$ 196,293

Federal Statements**Form 1040 Reconciliation Worksheet, Line 61 - Other Taxes**

Description	Amount
Form 8959	\$ 658
Form 8960	56
Total	<u>\$ 714</u>

Federal Statements**Form W-2, Box 12**

Description	Amount
Cost of group term life insurance coverage over 50,000	\$ 38
Cost of employer-sponsored health coverage	14,640
Section 457(b) contributions	975
Employer (and employee sect. 125) contributions to HSA	1,625
Total	<u>\$ 17,278</u>

Form W-2, Box 14 - Other

Description	Amount
FRS	\$ 41,426
RHS	1,128
Total	<u>\$ 42,554</u>

Federal Statements**Form W-2. Box 12**

Description	Amount
Employer (and employee sect. 125) contributions to HSA	\$ 1,450
Cost of employer-sponsored health coverage	13,316
Total	<u>\$ 14,766</u>

Monroe County**Form W-2. Box 14 - Other**

Description	Amount
CLS C	\$ 20
FRS414	2,575
SEC125	5,690
Total	<u>\$ 8,285</u>

a Employee's social security number [REDACTED]		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 83-0562670		1 Wages, tips, other compensation 120000.00		2 Federal income tax withheld 40000.00	
c Employer's name, address, and ZIP code DEREK A LEWIS PA 111 SW 6TH STREET FORT LAUDERDALE FL 33301		3 Social security wages 120000.00		4 Social security tax withheld 7440.00	
		5 Medicare wages and tips 120000.00		6 Medicare tax withheld 1740.00	
		7 Social security tips		8 Allocated tips	
d Control number		9 [REDACTED]		10 Dependent care benefits	
e Employee's name, address, and ZIP code DEREK A LEWIS 111 SW 6TH STREET FORT LAUDERDALE FL 33301		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b	
		14 Other		12c	
				12d	
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax	
18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement **2024** Department of the Treasury—Internal Revenue Service

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

a Employee's social security number [REDACTED]		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9 [REDACTED]		10 Dependent care benefits	
e Employee's name, address, and ZIP code Suff.		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b	
		14 Other		12c	
				12d	
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax	
18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement **2024** Department of the Treasury—Internal Revenue Service

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

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

38-2099803
OMB No. 1545-0008

a Employee's soc. sec. no. [REDACTED]	1 Wages, tips, other comp. 119167.64	2 Federal income tax withheld 22570.92
	3 Social security wages 123454.88	4 Social security tax withheld 7654.22
b Employer ID number 59-1227491	5 Medicare wages and tips 123454.88	6 Medicare tax withheld 1790.09

c Employer's name, address, and ZIP code

[REDACTED]

d Control number
1-3

e Employee's name, address, and ZIP code

[REDACTED]

7 Social security tips .00	8 Allocated tips .00	
10 Dependent care benefits .00	11 Nonqualified plans .00	12a Code C 37.83
13 Statutory employee	14 Other FRS 41425.51 RHS 1128.11 .00 .00	12b Code DD 14640.21
Retirement plan X		12c Code G 975.00
Third-party sick pay		12d Code W 1625.00
	.00	.00
	.00	.00
15 State Emplr's state I.D. #	16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc. .00 .00	19 Local income tax .00 .00	20 Locality name

Form W-2 Wage and Tax Statement

2024

Dept. of the Treasury -- IRS

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

OMB No. 1545-0008

a Employee's soc. sec. no. [REDACTED]	1 Wages, tips, other comp. 77125.04	2 Federal income tax withheld 11328.96
	3 Social security wages 79699.68	4 Social security tax withheld 4941.38
b Employer ID number (EIN) 59-6000749	5 Medicare wages and tips 79699.68	6 Medicare tax withheld 1155.65

c Employer's name, address, and ZIP code
[REDACTED]d Control number
Monroe Coue Employee's name, address, and ZIP code
[REDACTED]

7 Social security tips	8 Allocated tips	9
10 Dependent care benefits	11 Nonqualified plans	12a Code See inst. for box 12 W 1450.00
13 Statutory employee	14 Other CLS C 20.00	12b Code DD 13316.00
	Retirement plan X PRS414 2574.64 SECT125 5690.00	12c Code
Third-party sick pay		12d Code
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement

2024

Dept. of the Treasury - IRS

This information is being furnished to the Internal Revenue Service.

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

OMB No. 1545-0008

a Employee's soc. sec. no. [REDACTED]	1 Wages, tips, other comp. 77125.04	2 Federal income tax withheld 11328.96
	3 Social security wages 79699.68	4 Social security tax withheld 4941.38
b Employer ID number (EIN) 59-6000749	5 Medicare wages and tips 79699.68	6 Medicare tax withheld 1155.65

c Employer's name, address, and ZIP code
[REDACTED]d Control number
Monroe Coue Employee's name, address, and ZIP code
[REDACTED]

7 Social security tips	8 Allocated tips	9
10 Dependent care benefits	11 Nonqualified plans	12a Code W 1450.00
13 Statutory employee	14 Other CLS C 20.00	12b Code DD 13316.00
	Retirement plan X PRS414 2574.64 SECT125 5690.00	12c Code
Third-party sick pay		12d Code
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement

2024

Dept. of the Treasury - IRS

**Copy C—For EMPLOYEE'S RECORDS (See
Notice to Employee on the back of Copy B.)**

OMB No. 1545-0008

a Employee's soc. sec. no. [REDACTED]	1 Wages, tips, other comp. 77125.04	2 Federal income tax withheld 11328.96
	3 Social security wages 79699.68	4 Social security tax withheld 4941.38
b Employer ID number (EIN) 59-6000749	5 Medicare wages and tips 79699.68	6 Medicare tax withheld 1155.65

c Employer's name, address, and ZIP code
[REDACTED]d Control number
Monroe Coue Employee's name, address, and ZIP code
[REDACTED]

7 Social security tips	8 Allocated tips	9
10 Dependent care benefits	11 Nonqualified plans	12a Code See inst. for box 12 W 1450.00
13 Statutory employee	14 Other CLS C 20.00	12b Code DD 13316.00
	Retirement plan X PRS414 2574.64 SECT125 5690.00	12c Code
Third-party sick pay		12d Code
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement

2024

Dept. of the Treasury - IRS

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

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

OMB No. 1545-0008

a Employee's soc. sec. no. [REDACTED]	1 Wages, tips, other comp. 77125.04	2 Federal income tax withheld 11328.96
	3 Social security wages 79699.68	4 Social security tax withheld 4941.38
b Employer ID number (EIN) 59-6000749	5 Medicare wages and tips 79699.68	6 Medicare tax withheld 1155.65

c Employer's name, address, and ZIP code
[REDACTED]d Control number
Monroe Coue Employee's name, address, and ZIP code
[REDACTED]

7 Social security tips	8 Allocated tips	9
10 Dependent care benefits	11 Nonqualified plans	12a Code W 1450.00
13 Statutory employee	14 Other CLS C 20.00	12b Code DD 13316.00
	Retirement plan X PRS414 2574.64 SECT125 5690.00	12c Code
Third-party sick pay		12d Code
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement

2024

Dept. of the Treasury - IRS

BW24UP NTF 2586385 4 BW24UP