

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 <u>Rebecca</u>	Last name <u>X</u>	Your social security number <u> -5890</u>
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. <u>1505 Court NE</u>		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <u>Albuquerque</u>		State <u>NM</u>	
ZIP code <u>87106-</u>		Foreign postal code	
Foreign country name	Foreign province/state/county		

Filing Status

☐ Single

☒ Head of household (HOH)

Check only one box.

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

☐ Married filing separately (MFS)

☐ Qualifying surviving spouse (QSS)

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

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

Digital Assets

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

☐ Yes ☒ No

Standard Deduction

Someone can claim:

☐ You as a dependent ☐ Your spouse as a dependent

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

Age/Blindness

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

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

Dependents (see instructions):	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ☐	<u>Sarah X</u>		<u> -6789</u>	<u>DAUGHTER</u>	☒	☐
					☐	☐
					☐	☐
					☐	☐

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	<u>11,000</u>	
	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	<u>11,000</u>	
	Attach Sch. B if required.	2a	Tax-exempt interest 2a	2b	
		3a	Qualified dividends 3a	3b	
	Standard Deduction for— • Single or Married filing separately. \$14,000 • Married filing jointly or Qualifying surviving spouse. \$29,200 • Head of household. \$21,900 • If you checked any box under Standard Deduction, see instructions	4a	IRA distributions 4a	4b	
		5a	Pensions and annuities 5a	5b	
		6a	Social security benefits 6a	6b	
c		If you elect to use the lump-sum election method, check here (see instructions) ☐			
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7		
	8	Additional income from Schedule 1, line 10	8		
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	<u>11,000</u>	
	10	Adjustments to income from Schedule 1, line 26	10		
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	<u>11,000</u>	
	12	Standard deduction or itemized deductions (from Schedule A)	12	<u>21,900</u>	
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	<u>0</u>	
	14	Add lines 12 and 13	14	<u>21,900</u>	
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	<u>0</u>	

Tax and Credits

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

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	110
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	110
26	2024 estimated tax payments and amount applied from 2023 return	26	
27	Earned income credit (EIC)	27	3,749
28	Additional child tax credit from Schedule 8812	28	1,275
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	5,024
33	Add lines 25d, 26, and 32. These are your total payments	33	5,134

RefundDirect deposit?
See instructions

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	5,134
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	5,134
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	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

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

Sign HereJoint return?
See instructions
Keep a copy for
your records

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Grace Allison		01/07/2025	P0	
Firm's name	Firm's EIN			Phone no.
New Mexico Legal Aid Inc	85-			505-
Firm's address	Firm's EIN			85-
PO BOX 25486 Albuquerque NM 87125-5486	85-			

SCHEDULE EIC
(Form 1040)

Department of the Treasury
Internal Revenue Service

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
Go to www.irs.gov/ScheduleEIC for the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **43**

Name(s) shown on return:
Rebecca X

Your social security number
[REDACTED] 5890

If you are separated from your spouse, filing a separate return, and meet the requirements to claim the EIC (see instructions), check here ☐

Before you begin:

- See the instructions for Form 1040, line 27, to make sure that (a) you can take the EIC, and (b) you have a qualifying child. See also Pub. 596.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child **doesn't have an SSN** as defined in the instructions for Form 1040, line 27, see the instructions.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	Sarah	X				
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2024 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2024 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	[REDACTED]	6789				
3 Child's year of birth	Year <u>2015</u> <i>If born after 2005 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 2005 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 2005 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4a Was the child under age 24 at the end of 2024, a student, and younger than you (or your spouse, if filing jointly)?	☐ Yes. Go to line 5.	☐ No. Go to line 4b.	☐ Yes. Go to line 5.	☐ No. Go to line 4b.	☐ Yes. Go to line 5.	☐ No. Go to line 4b.
b Was the child permanently and totally disabled during any part of 2024?	☐ Yes. Go to line 5.	☐ No. The child is not a qualifying child.	☐ Yes. Go to line 5.	☐ No. The child is not a qualifying child.	☐ Yes. Go to line 5.	☐ No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	DAUGHTER					
6 Number of months child lived with you in the United States during 2024 • If the child lived with you for more than half of 2024 but less than 7 months, enter "7." • If the child was born or died in 2024 and your home was the child's home for more than half the time they were alive during 2024, enter "12."	<u>12</u> months Do not enter more than 12 months.		<u> </u> months Do not enter more than 12 months.		<u> </u> months Do not enter more than 12 months.	

US Schedule EIC

Earned Income Credit Worksheet

2024

Name: Rebecca X

SSN: [REDACTED] 5890

Figure Your Credit

Earned income.						
1	Amount from Form 1040 line 1z			11,000		
2	Medicaid waiver payments listed here will be subtracted on line 3 unless you elect to include these payments in earned income. Do you elect to include these payments in earned income?	☐ Yes	☒ No			
3	Line 1 minus line 2			11,000		
4	If you were self-employed or reported income and expenses on Schedules C as a statutory employee, see instructions. If a member of the clergy, check		☐			
		Nontaxable combat pay included?				
		Taxpayer	Spouse	Both	No	
Nontaxable combat pay						
5	Earned income				11,000	11,000
6	Credit from EIC table on line 5 income				3,749	
7	Adjusted gross income				11,000	
8	Credit from EIC table on line 7 income					
9	Earned income credit				3,749	3,749
Used which one?		☐	☐	☐	☒	

W-2 DETAIL REPORT - 2024

Employer	EIN	TP/SP	Gross Wages	Federal With.	FICA	Medicare	St	State Wages	State With.	Locality	Local With.
ABC Hotel	22-	X	11000	110	682	160	NM	11000			
			11000	110	682	160		11000			

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 Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Rebecca X

Preparer's name

Grace Allison

Taxpayer identification number

-5890

Preparer tax identification number

P02

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).

☒ EIC☒ CTC/ACTC/ODC☐ AOTC☒ HOH

- 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?
- 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . .
- 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.
 - Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.
 - Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)
- 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)
 - a Did you make reasonable inquiries to determine the correct, complete, and consistent information?
 - b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)
- 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)

List those documents provided by the taxpayer, if any, that you relied on:

W-2
- 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?
- 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?

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

 - a Did you complete the required recertification Form 8862?
- 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?

Yes	No	N/A
☒	☐	
☒	☐	☐
☒	☐	
☐	☒	
☒	☐	
☒	☐	
☒	☐	
☒	☐	
☒	☐	
☐	☐	☒
☐	☐	☒

For Paperwork Reduction Act Notice, see separate instructions.

BCA

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

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

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

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

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

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

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

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

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

Part VI Eligibility Certification

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

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

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

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