



Authorization for Credit Card Transactions

Department of Homeland Security

Form G-1450

How To Fill Out Form G-1450

1. Type or print legibly in black ink.
2. Complete the "Applicant's/Petitioner's/Requester's Information," "Credit Card Billing Information," and "Credit Card Information" sections and sign the authorization. **NOTE:** The credit card must be issued by a U.S. bank.
3. Place your Form G-1450 ON TOP of your application, petition, or request package.

NOTE: Failure to provide the requested information may result in DHS and your financial institution not accepting the payment. DHS cannot process credit card payments without an authorized signature.

NOTE: Please see the USCIS Form G-1450 website for additional information.

We recommend that you print or save a copy of your completed Form G-1450 to review in the future and for your records.

By completing this transaction, you agree that you have paid for a government service and that the filing fee, biometric services fee and all related financial transactions are final and not refundable, regardless of any action DHS takes on an application, petition, or request. You must submit all fees in the exact amounts. DHS will charge your credit card up to the amount you authorize below.

Please refer to the form(s) you are filing for additional information, or you may call the USCIS Customer Contact number at **1-800-375-5283**. For TTY (deaf or hard of hearing) call: **1-800-767-1833**.

[Form I-485, Application to Register Permanent Residence or Adjust Status](#)

Applicant's/Petitioner's/Requester's Information (Full Legal Name)			
Given Name (First Name) DE CASTRO MONNIER BORGES	Middle Name (if any) Maria Teresa	Family Name (Last Name) N/A	
Credit Card Billing Information (Credit Card Holder's Name as it Appears on the Card)			
Given Name (First Name)	Middle Name (if any)	Family Name (Last Name)	
Credit Card Holder's Billing Address:			
Street Number and Name		Apt. Ste. Fl. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Number
City or Town		State	ZIP Code
Credit Card Holder's Signature and Contact Information:			
Credit Card Holder's Signature			
Credit Card Holder's Daytime Telephone Number		Credit Card Holder's Email Address	
Credit Card Information			
Credit Card Number	Credit Card Type: <input type="checkbox"/> Visa <input type="checkbox"/> MasterCard <input type="checkbox"/> American Express <input type="checkbox"/> Discover		Authorized Payment Amount \$ 1440 .00
Credit Card Expiration Date CVV Code (mm/yyyy)			





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[Form I-765, Application for Employment Authorization](#)

Applicant's/Petitioner's/Requester's Information (Full Legal Name)			
Given Name (First Name) DE CASTRO MONNIER BORGES	Middle Name (if any) Maria Teresa	Family Name (Last Name) N/A	
Credit Card Billing Information (Credit Card Holder's Name as it Appears on the Card)			
Given Name (First Name)	Middle Name (if any)	Family Name (Last Name)	
Credit Card Holder's Billing Address:			
Street Number and Name		Apt. Ste. Flr. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Number
City or Town		State	ZIP Code
Credit Card Holder's Signature and Contact Information:			
Credit Card Holder's Signature			
Credit Card Holder's Daytime Telephone Number		Credit Card Holder's Email Address	
Credit Card Information			
Credit Card Number	Credit Card Type: <input type="checkbox"/> Visa <input type="checkbox"/> MasterCard <input type="checkbox"/> American Express <input type="checkbox"/> Discover	Authorized Payment Amount	
Credit Card Expiration Date CVV Code (mm/yyyy)		\$ 260 .00	





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Please refer to the form(s) you are filing for additional information, or you may call the USCIS Customer Contact number at **1-800-375-5283**. For TTY (deaf or hard of hearing) call: **1-800-767-1833**.

[I-131, Application for Travel Documents, Parole Documents, and Arrival/Departure Records](#)

Applicant's/Petitioner's/Requester's Information (Full Legal Name)			
Given Name (First Name) DE CASTRO MONNIER BORGES	Middle Name (if any) Maria Teresa	Family Name (Last Name) N/A	
Credit Card Billing Information (Credit Card Holder's Name as it Appears on the Card)			
Given Name (First Name)	Middle Name (if any)	Family Name (Last Name)	
Credit Card Holder's Billing Address:			
Street Number and Name		Apt. Ste. Flr. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Number
City or Town		State	ZIP Code
Credit Card Holder's Signature and Contact Information:			
Credit Card Holder's Signature			
Credit Card Holder's Daytime Telephone Number		Credit Card Holder's Email Address	
Credit Card Information			
Credit Card Number	Credit Card Type: <input type="checkbox"/> Visa <input type="checkbox"/> MasterCard <input type="checkbox"/> American Express <input type="checkbox"/> Discover		Authorized Payment Amount \$ 630 .00
Credit Card Expiration Date CVV Code (mm/yyyy)			



USCIS
Attn: AOS
P.O. Box 805887
Chicago, IL 60680

RE: Form I-485, Application to Register Permanent Residence or Adjust Status

Applicant: Maria Teresa de Castro Monnier Borges

Petitioner of Form I-130: Maria Catarina Castro Monnier Borges

Receipt Number of Form I-130: IOE9438926161

Dear Immigration Officer,

This letter accompanies the Application for Adjustment of Status (Form I-485, Application to Register Permanent Residence or Adjust Status) for Maria Teresa de Castro Monnier Borges, the beneficiary of an approved Form I-130, Petition for Alien Relative, filed by her U.S. citizen daughter, Maria Catarina Castro Monnier Borges.

The underlying I-130 petition was approved on September 18, 2025. As the parent of a U.S. citizen over the age of 21, the applicant is classified under the Immediate Relative category. Therefore, a visa is immediately available for the adjustment of her status.

Please find enclosed the following documents:

- **Form G-1450, Authorization for Credit Card Transactions**
- **Maria Teresa de Castro Monnier Borges' Signed Forms:**
 - Form G-28, Notice of Entry of Appearance as Attorney or Accredited Representative
 - Form I-485, Application to Register Permanent Residence or Adjust Status;
 - Form I-765, Application for Employment Authorization;
 - Form I-131, Application for Travel Documents, Parole Documents, and Arrival/Departure Records;
 - Form I-693, Report of Immigration Medical Examination and Vaccination Record
- **Maria Catarina Castro Monnier Borges' Signed Forms (Petitioner of Form I-130):**
 - Form G-28, Notice of Entry of Appearance as Attorney or Accredited Representative
 - Form I-864, Affidavit of Support Under Section 213A of the INA
- **Carl Anthony Zmaila's Signed Forms (Joint-Sponsor):**
 - Form G-28, Notice of Entry of Appearance as Attorney or Accredited Representative
 - Form I-864, Affidavit of Support Under Section 213A of the INA

I. Maria Teresa de Castro Monnier Borges' Identification Documents:

- Maria Teresa de Castro Monnier Borges' Birth Certificate with English Translation;
- Maria Teresa de Castro Monnier Borges' Valid Passport - French;
- Maria Teresa de Castro Monnier Borges' Expired Passport - French;
- Maria Teresa de Castro Monnier Borges' Expired Passport - Brazil (Official Passport);

II. Maria Teresa de Castro Monnier Borges' Evidence of Lawful Admission:

- Maria Teresa de Castro Monnier Borges' Copy of Form I-94 (Arrival/Departure Record);
- Maria Teresa de Castro Monnier Borges' Copy of Approved ESTA Authorization used for entry;

III. Maria Teresa de Castro Monnier Borges' Evidence of Marital Status:

- Maria Teresa de Castro Monnier Borges' Marriage Certificate with English Translation;

- IV. Maria Teresa de Castro Monnier Borges' Documentation of Immigrant Category - Copy of Form I-797, Notice of Action (Approval Notice) for the Approved Form I-130, Petition for Alien Relative, Filed on her Behalf:**
- Maria Teresa de Castro Monnier Borges' Copy of Form I-797, Notice of Action (Approval Notice) for the Approved Form I-130, Petition for Alien Relative;
- V. Maria Teresa de Castro Monnier Borges' Personal Declaration with English Translation;**
- VI. Maria Catarina Castro Monnier Borges' Financial Information - Petitioner of Form I-130:**
- Maria Catarina Castro Monnier Borges' Valid Passport;
 - Maria Catarina Castro Monnier Borges' IRS Federal Income Tax Return - 2024;
 - Maria Catarina Castro Monnier Borges' IRS Federal Income Tax Return - 2023;
 - Maria Catarina Castro Monnier Borges' IRS Federal Income Tax Return - 2022;
- VII. Carl Anthony Zmaila's Financial Information - Joint Sponsor:**
- Carl Anthony Zmaila's Valid Passport;
 - Carl Anthony Zmaila's Driver License;
 - Carl Anthony Zmaila's IRS Federal Income Tax Return - 2024;
 - Carl Anthony Zmaila's W-2 and Earnings Summary - 2024;
 - Carl Anthony Zmaila's IRS Federal Income Tax Return - 2023;
 - Carl Anthony Zmaila's W-2 and Earnings Summary - 2023;
 - Carl Anthony Zmaila's IRS Federal Income Tax Return - 2022;
 - Carl Anthony Zmaila's W-2 and Earnings Summary - 2022;
 - Carl Anthony Zmaila's Paychecks from December 2025 to January 2026;
- VIII. Maria Catarina Castro Monnier Borges' Evidence of Prior Form I-485, Adjustment of Status:**
- Copy of Form I-797, Notice of Action (Receipt Notice);
 - Copy of Form I-797, Notice of Action (Denial Notice);
- IX. Maria Teresa de Castro Monnier Borges' Photo 2x2;**

Thank you for your time and consideration in this matter. Should you have any questions or concerns feel free to contact me using the information listed below.

Sincerely,



Date: 02/23/2026

Otavio Haverroth Silva (Bar n. 343486)

Attorney at Law

+1 510 241 9336

MARIA TERESA DE CASTRO MONNIER BORGES' SIGNED FORMS



Notice of Entry of Appearance as Attorney or Accredited Representative

Department of Homeland Security

DHS
Form G-28
OMB No. 1615-0105
Expires 05/31/2021

Part 1. Information About Attorney or Accredited Representative

1. USCIS Online Account Number (if any)

▶ 0 0 7 4 9 2 6 2 5 4 3 8

Name of Attorney or Accredited Representative

2.a. Family Name (Last Name) **HAVERROTH SILVA**

2.b. Given Name (First Name) **Otavio**

2.c. Middle Name **N/A**

Address of Attorney or Accredited Representative

3.a. Street Number and Name **PO Box 90487**

3.b. Apt. Ste. Flr. **N/A**

3.c. City or Town **San Diego**

3.d. State **CA** 3.e. ZIP Code **92169**
(USPS ZIP Code Lookup)

3.f. Province **N/A**

3.g. Postal Code **N/A**

3.h. Country **USA**

Contact Information of Attorney or Accredited Representative

4. Daytime Telephone Number **5102419336**

5. Mobile Telephone Number (if any) **5102419336**

6. Email Address (if any) **otavio@legalhs.com**

7. Fax Number (if any) **N/A**

Part 2. Eligibility Information for Attorney or Accredited Representative

Select **all applicable** items.

1.a. I am an attorney eligible to practice law in, and a member in good standing of, the bar of the highest courts of the following states, possessions, territories, commonwealths, or the District of Columbia. If you need extra space to complete this section, use the space provided in **Part 6. Additional Information**.

Licensing Authority

California

1.b. Bar Number (if applicable)

343486

1.c. I (select **only one** box) am not am subject to any order suspending, enjoining, restraining, disbaring, or otherwise restricting me in the practice of law. If you are subject to any orders, use the space provided in **Part 6. Additional Information** to provide an explanation.

1.d. Name of Law Firm or Organization (if applicable)

HS Law Corp

2.a. I am an accredited representative of the following qualified nonprofit religious, charitable, social service, or similar organization established in the United States and recognized by the Department of Justice in accordance with 8 CFR part 1292.

2.b. Name of Recognized Organization

N/A

2.c. Date of Accreditation (mm/dd/yyyy)

N/A

3. I am associated with

N/A

the attorney or accredited representative of record who previously filed Form G-28 in this case, and my appearance as an attorney or accredited representative for a limited purpose is at his or her request.

4.a. I am a law student or law graduate working under the direct supervision of the attorney or accredited representative of record on this form in accordance with the requirements in 8 CFR 292.1(a)(2).

4.b. Name of Law Student or Law Graduate

N/A



Part 3. Notice of Appearance as Attorney or Accredited Representative

If you need extra space to complete this section, use the space provided in **Part 6. Additional Information**.

This appearance relates to immigration matters before (select **only one** box):

- 1.a. U.S. Citizenship and Immigration Services (USCIS)
- 1.b. List the form numbers or specific matter in which appearance is entered.
- 2.a. U.S. Immigration and Customs Enforcement (ICE)
- 2.b. List the specific matter in which appearance is entered.
- 3.a. U.S. Customs and Border Protection (CBP)
- 3.b. List the specific matter in which appearance is entered.
- 4. Receipt Number (if any)
▶
- 5. I enter my appearance as an attorney or accredited representative at the request of the (select **only one** box):
 Applicant Petitioner Requestor
 Beneficiary/Derivative Respondent (ICE, CBP)

Information About Client (Applicant, Petitioner, Requestor, Beneficiary or Derivative, Respondent, or Authorized Signatory for an Entity)

- 6.a. Family Name (Last Name)
- 6.b. Given Name (First Name)
- 6.c. Middle Name
- 7.a. Name of Entity (if applicable)
- 7.b. Title of Authorized Signatory for Entity (if applicable)
- 8. Client's USCIS Online Account Number (if any)
▶
- 9. Client's Alien Registration Number (A-Number) (if any)
▶ A-

Client's Contact Information

- 10. Daytime Telephone Number
- 11. Mobile Telephone Number (if any)
- 12. Email Address (if any)

Mailing Address of Client

NOTE: Provide the client's mailing address. **Do not** provide the business mailing address of the attorney or accredited representative **unless** it serves as the safe mailing address on the application or petition being filed with this Form G-28.

- 13.a. Street Number and Name
- 13.b. Apt. Ste. Flr.
- 13.c. City or Town
- 13.d. State 13.e. ZIP Code
- 13.f. Province
- 13.g. Postal Code
- 13.h. Country

Part 4. Client's Consent to Representation and Signature

Consent to Representation and Release of Information

I have requested the representation of and consented to being represented by the attorney or accredited representative named in **Part 1.** of this form. According to the Privacy Act of 1974 and U.S. Department of Homeland Security (DHS) policy, I also consent to the disclosure to the named attorney or accredited representative of any records pertaining to me that appear in any system of records of USCIS, ICE, or CBP.



Part 4. Client's Consent to Representation and Signature (continued)

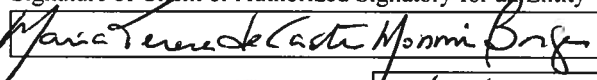
Options Regarding Receipt of USCIS Notices and Documents

USCIS will send notices to both a represented party (the client) and his, her, or its attorney or accredited representative either through mail or electronic delivery. USCIS will send all secure identity documents and Travel Documents to the client's U.S. mailing address.

If you want to have notices and/or secure identity documents sent to your attorney or accredited representative of record rather than to you, please select **all applicable** items below. You may change these elections through written notice to USCIS.


- 1.a. I request that USCIS send original notices on an application or petition to the business address of my attorney or accredited representative as listed in this form.
- 1.b. I request that USCIS send any secure identity document (Permanent Resident Card, Employment Authorization Document, or Travel Document) that I receive to the U.S. business address of my attorney or accredited representative (or to a designated military or diplomatic address in a foreign country (if permitted)).
NOTE: If your notice contains Form I-94, Arrival-Departure Record, USCIS will send the notice to the U.S. business address of your attorney or accredited representative. If you would rather have your Form I-94 sent directly to you, select **Item Number 1.c.**
- 1.c. I request that USCIS send my notice containing Form I-94 to me at my U.S. mailing address.

Signature of Client or Authorized Signatory for an Entity

- 2.a. Signature of Client or Authorized Signatory for an Entity
➔ 
- 2.b. Date of Signature (mm/dd/yyyy)

Part 5. Signature of Attorney or Accredited Representative

I have read and understand the regulations and conditions contained in 8 CFR 103.2 and 292 governing appearances and representation before DHS. I declare under penalty of perjury under the laws of the United States that the information I have provided on this form is true and correct.

- 1. a. Signature of Attorney or Accredited Representative

- 1.b. Date of Signature (mm/dd/yyyy)
- 2.a. Signature of Law Student or Law Graduate
- 2.b. Date of Signature (mm/dd/yyyy)



Part 6. Additional Information

If you need extra space to provide any additional information within this form, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this form or attach a separate sheet of paper. Type or print your name at the top of each sheet; indicate the **Page Number**, **Part Number**, and **Item Number** to which your answer refers; and sign and date each sheet.

1.a Family Name (Last Name) **DE CASTRO MONNIER BORGES**

1.b Given Name (First Name) **Maria Teresa**

1.c Middle Name **N/A**

2.a Page Number **N/A** 2.b Part Number **N/A** 2.c Item Number **N/A**

2.d

N/A

3.a Page Number **N/A** 3.b Part Number **N/A** 3.c Item Number **N/A**

3.d

N/A

4.a Page Number **N/A** 4.b Part Number **N/A** 4.c Item Number **N/A**

4.d

N/A

5.a Page Number **N/A** 5.b Part Number **N/A** 5.c Item Number **N/A**

5.d

N/A

6.a Page Number **N/A** 6.b Part Number **N/A** 6.c Item Number **N/A**

6.d

N/A





Application to Register Permanent Residence or Adjust Status

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-485
OMB No. 1615-0023
Expires 10/31/2027

For USCIS Use Only

Preference Category:	Receipt	Action Block
Country Chargeable:		
Priority Date:		
Date Form I-693 Signed By Civil Surgeon:		
<input type="checkbox"/> Applicant Interviewed <input type="checkbox"/> Interview Waived Date of Initial Interview: _____ Lawful Permanent Resident as of: _____	Section of Law <input type="checkbox"/> INA 209(a) <input type="checkbox"/> INA 209(b) <input type="checkbox"/> INA 245(a) <input type="checkbox"/> INA 245(i) <input type="checkbox"/> INA 245(j)	<input type="checkbox"/> INA 245(m) <input type="checkbox"/> INA 249 <input type="checkbox"/> Sec. 13, Act of 9/11/57 <input type="checkbox"/> Cuban Adjustment Act <input type="checkbox"/> Other _____

To be completed by an Attorney or Accredited Representative (if any).

<input checked="" type="checkbox"/> Select this box if Form G-28 is attached.	Volag Number (if any) N/A	Attorney State Bar Number (if applicable) 343486	Attorney or Accredited Representative USCIS Online Account Number (if any) 0 0 7 4 9 2 6 2 5 4 3 8
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▶ **START HERE - Type or print in black ink.**

A-Number ▶ A- 2 3 4 2 2 4 4 2 2

NOTE TO ALL APPLICANTS: If you do not completely fill out this application or fail to submit required documents listed in the Instructions, U.S. Citizenship and Immigration Services (USCIS) may reject or deny your application.

For all sections of this application, if you need to provide any additional information or are instructed to provide an explanation, use the space provided in **Part 14. Additional Information**.

Part 1. Information About You (Person applying for lawful permanent residence)

1. Your Current Legal Name (**Do not** provide a nickname)

Family Name (Last Name) DE CASTRO MONNIER BORGES	Given Name (First Name) Maria Teresa	Middle Name (if applicable) N/A
---	---	------------------------------------

2. Other Names You Have Used Since Birth (if applicable)

Provide all other names you have ever used, including your family name at birth, other legal names, nicknames, aliases, and assumed names.

Family Name (Last Name) DE CASTRO MONNIER	Given Name (First Name) Maria Teresa	Middle Name (if applicable) N/A
--	---	------------------------------------

3. Date of Birth (mm/dd/yyyy) 03/30/1962

Have you ever used any other date of birth? Yes No

If you answered "Yes," provide all other dates of birth (mm/dd/yyyy).



Part 1. Information About You (Person applying for lawful permanent residence) (continued)

12. If you were issued a Form I-94 Arrival/Departure Record, provide the information from your most recent Form I-94 below:

Family Name (Last Name) Given Name (First Name)

Form I-94 Arrival/Departure Record Number ▶

7	6	3	8	4	0	9	8	1	A	3
---	---	---	---	---	---	---	---	---	---	---

Expiration Date of Authorized Stay Shown on Form I-94 (mm/dd/yyyy) or Type or Print "D/S" for Duration of Status

Immigration Status on Form I-94 (for example, class of admission, or paroled, if paroled)

13. Was your last arrival the first time you were physically present in the United States? Yes No

14. What is your current immigration status (if it has changed since your last arrival)?

15. Expiration Date of Current Immigration Status (mm/dd/yyyy) or Type or Print "D/S" for Duration of Status

16. Have you ever been issued an "alien crewman" visa? Yes No

17. Did you last arrive in the United States to join a vessel as a seaman or crewman, or while serving in any capacity aboard a vessel or aircraft? Yes No

18. Addresses

Current U.S. Physical Address

In Care Of Name (if any)

Street Number and Name Apt. Ste. Flr. Number

City or Town State ZIP Code

Date You First Resided at This Address (mm/dd/yyyy)

Is this your current mailing address? Yes No

If you answered "No," provide your current mailing address.

Current Mailing Address (Safe or Alternate Mailing Address, if applicable)

In Care Of Name (if any)

Street Number and Name Apt. Ste. Flr. Number

City or Town State ZIP Code



Part 1. Information About You (Person applying for lawful permanent residence) (continued)

Have you resided at your current address for at least 5 years? Yes No

If you answered "No," provide your prior address(es) for the last 5 years. Use the space provided in **Part 14. Additional Information**, if necessary.

Prior Address

In Care Of Name (if any)

N/A

Street Number and Name

1973 Thomas Avenue

Apt. Ste. Flr. Number

N/A

City or Town

San Diego

State

CA

ZIP Code

92109

Province

N/A

Postal Code

N/A

Country

USA

Dates of Residence

From (mm/dd/yyyy) 03/11/2024 To (mm/dd/yyyy) 03/14/2024

Most Recent Address Outside the United States

Provide your most recent physical address outside the United States where you lived for more than one year (if not already listed above).

Street Number and Name

N/A

Apt. Ste. Flr. Number

N/A

City or Town

N/A

State

N/A

ZIP Code

N/A

Province

N/A

Postal Code

12246030

Country

Brazil

Dates of Residence

From (mm/dd/yyyy) N/A To (mm/dd/yyyy) N/A

19. Social Security Card

Has the Social Security Administration (SSA) ever officially issued a Social Security card to you? Yes No

If you answered "Yes," provide your U.S. Social Security Number (SSN). ▶

2	2	1	9	5	1	8	5	7
---	---	---	---	---	---	---	---	---

Do you want the SSA to issue you a Social Security card? Yes No

If you answered "Yes," you must also answer "Yes" to the **Consent for Disclosure** below.

Consent for Disclosure: I authorize disclosure of information from this application to the SSA as required for the purpose of assigning me an SSN and issuing me a Social Security Card. Yes No



Part 2. Application Type or Filing Category

1. Are you filing for adjustment of status with the Executive Office for Immigration Review (EOIR) while Yes No in removal, exclusion, rescission, or deportation proceedings?

2. Receipt Number of Underlying Petition (if any) Priority Date from Underlying Petition (if any)
 (mm/dd/yyyy)

I am filing this Form I-485 as a (select **only one** box):

- Principal Applicant
- Derivative Applicant (Provide the following information about the principal applicant.)

Principal Applicant's Name

Family Name (Last Name) Given Name (First Name) Middle Name (if applicable)

Principal Applicant's A-Number (if any) Principal Applicant's Date of Birth
 (mm/dd/yyyy)

I am applying based on the following category (You must select **ONLY ONE** category. If you are filing as a derivative applicant, select the appropriate box based on the category under which the principal applicant is applying or has applied. See the Form I-485 Instructions for more information, including any **Additional Instructions** that relate to the immigrant category you select.):

3.a. Family-based

Immediate relative of a U.S. citizen, Form I-130, I-129F, or I-360 (select your specific category below):

- Spouse of a U.S. Citizen.
- Unmarried child under 21 years of age of a U.S. citizen.
- Parent of a U.S. citizen (if the citizen is at least 21 years of age).
- Person admitted to the United States as a fiancé(e) or child of a fiancé(e) of a U.S. citizen (K-1/K-2 Nonimmigrant).
- Widow or widower of a U.S. citizen.
- Spouse, child, or parent of a deceased U.S. active-duty service member in the armed forces under the National Defense Authorization Act (NDAA).

Other relative of a U.S. citizen under the family-based preference categories, Form I-130 (select your specific category below):

- Unmarried son or daughter of a U.S. citizen and I am 21 years of age or older.
- Married son or daughter of a U.S. citizen.
- Brother or sister of a U.S. citizen (if the citizen is at least 21 years of age).

Relative of a lawful permanent resident under the family-based preference categories, Form I-130 (select your specific category below):

- Spouse of a lawful permanent resident.
- Unmarried child under 21 years of age of a lawful permanent resident.
- Unmarried son or daughter of a lawful permanent resident and I am 21 years of age or older.

VAWA self-petitioner (victim of battery or extreme cruelty), Form I-360 (select your specific category below):

- VAWA self-petitioning spouse of a U.S. citizen or lawful permanent resident.
- VAWA self-petitioning child of a U.S. citizen or lawful permanent resident.
- VAWA self-petitioning parent of a U.S. citizen (if the citizen is at least 21 years of age).



Part 2. Application Type or Filing Category (continued)**3.b. Employment-based** Alien Investor, Form I-526 or Form I-526E

Alien Workers, Form I-140 (select your category below and answer the following questions below, as applicable):

 Alien of Extraordinary Ability Outstanding Professor or Researcher Multinational Executive or Manager Member of the Professions Holding an Advanced Degree or Alien of Exceptional Ability (who is NOT seeking a National Interest Waiver) A Professional (at a minimum, requiring a bachelor's degree or a foreign degree equivalent to a U.S. bachelor's degree) A Skilled Worker (requiring at least 2 years of specialized training or experience) Any Other Worker (requiring less than 2 years of training or experience) An Alien Applying For a National Interest Waiver (who IS a member of the professions holding an advanced degree or an alien of exceptional ability)

Did a relative file the associated Form I-140 for you (or for the principal applicant if you are a derivative applicant) or does a relative have a significant ownership interest (5 percent or more) in the business that filed Form I-140 for you (or for the principal applicant, if you are a derivative applicant)?

 N/A (I am adjusting on the basis of a Form I-140 self-petition) No YesIf you answered "Yes," is this relative your (select **only one** box): Father Mother Child Adult Son Adult Daughter Brother Sister None of These

Is the relative above a:

 U.S. Citizen U.S. National Lawful Permanent Resident None of These**3.c. Special Immigrant** Special Immigrant Juvenile, Form I-360 Certain Afghan or Iraqi National, Form I-360 or Form DS-157 Certain International Broadcaster, Form I-360 Certain G-4 International Organization or Family Member or NATO-6 Employee or Family Member, Form I-360 Certain U.S. Armed Forces Members (also known as the Six and Six program), Form I-360 Panama Canal Zone Employees, Form I-360 Certain Physicians, Form I-360 Certain Employee or Former Employee of the U.S. Government Abroad, DS-1884

Religious Worker, Form I-360 (select your specific category below):

 Minister of Religion Other Religious Worker

Part 2. Application Type or Filing Category (continued)

3.d. Asylee or Refugee

Asylum Status (Immigration and Nationality Act (INA) section 208), Form I-589 or Form I-730

If you selected asylum, date you were granted asylum (mm/dd/yyyy).

Refugee Status (INA section 207), Form I-590 or Form I-730

If you selected refugee, date of initial admission as refugee (mm/dd/yyyy).

3.e. Human Trafficking Victim or Crime Victim

Human Trafficking Victim (T Nonimmigrant), Form I-914 or Derivative Family Member, Form I-914A

Victim of Qualifying Criminal Activity (U Nonimmigrant), Form I-918, Derivative Family Member, Form I-918A, or Qualifying Family Member, Form I-929

3.f. Special Programs Based on Certain Public Laws

The Cuban Adjustment Act

A Victim of Battery or Extreme Cruelty as a Spouse or Child Under the Cuban Adjustment Act

Applicant Adjusting Based on Dependent Status Under the Haitian Refugee Immigrant Fairness Act

A Victim of Battery or Extreme Cruelty as a Spouse or Child Applying Based on Dependent Status Under the Haitian Refugee Immigrant Fairness Act

Lautenberg Parolees

Diplomats or High-Ranking Officials Unable to Return Home (Section 13 of the Act of September 11, 1957)

Nationals of Vietnam, Cambodia, and Laos Applying for Adjustment of Status Under section 586 of Public Law 106-429

Applicant Adjusting Under the Amerasian Act (October 22, 1982), Form I-360

3.g. Additional Options

Diversity Visa program

If you selected Diversity Visa program, provide your Diversity Visa Rank Number:

Continuous Residence in the United States Since Before January 1, 1972 ("Registry")

Individual Born in the United States Under Diplomatic Status

S Nonimmigrants and Qualifying Family Members (can only adjust in this category with an approved Form I-854B filed by a law enforcement officer)

Other Eligibility

4. If you selected a family-based, employment-based, special immigrant, or Diversity Visa immigrant category listed above in **Item Numbers 3.a. - 3.g.** as the basis for your application for adjustment of status, are you applying for adjustment based on INA section 245(i)? Yes No

5. Are you 21 years of age or older and applying for adjustment based on classification as a child, under the provisions of the Child Status Protection Act (CSPA)? Yes No

NOTE: For more information to determine if you are eligible under CSPA, see the **Who May File Form I-485** section of these Instructions.



Part 3. Request for Exemption for Intending Immigrant's Affidavit of Support Under Section 213A of the INA

I am requesting an exemption from submitting an Affidavit of Support Under Section 213A of the INA (Form I-864 or Form I-864EZ) because (select **only one**):

- 1.a. I have earned or can receive credit for 40 qualifying quarters (credits) of work in the United States (as defined by the Social Security Act (SSA)). (Attach your SSA earnings statements. Do not count any quarters during which you received a means-tested public benefit.)
- 1.b. I am under 18 years of age, unmarried, the child of a U.S. citizen, am not likely to become a public charge, and will automatically become a U.S. citizen under INA section 320, upon my admission as a lawful permanent resident.
- 1.c. I am applying under the widow or widower of a U.S. citizen (Form I-360) immigrant category.
- 1.d. I am applying as a VAWA self-petitioner.
- 1.e. None of these exemptions apply to me and I am not required by statute to submit an Affidavit of Support Under Section 213A of the INA, nor am I required to request an exemption.
- 1.f. None of these exemptions apply to me and I am not requesting an exemption as I am required to submit an Affidavit of Support Under Section 213A of the INA.

Part 4. Additional Information About You

1. Have you ever applied for an immigrant visa to obtain permanent resident status at a U.S. Embassy or U.S. Consulate abroad? Yes No

If you answered "Yes," complete **Item Numbers 2. - 4.** below.

2. Location of U.S. Embassy or U.S. Consulate

City or Town N/A	Country N/A
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3. Decision (for example, approved, refused, denied, withdrawn) **N/A**

4. Date of Decision (mm/dd/yyyy) **N/A**

5. Have you previously applied for permanent residence while in the United States? Yes No

6. Have you **EVER** held lawful permanent resident status which was later rescinded under INA section 246? Yes No

Employment and Educational History

7. Provide **ALL** of your employment and educational history for the last 5 years as indicated in the Instructions. Provide your current employment or school attended first. Include periods of self-employment, unemployment, or retirement. For each period of unemployment or retirement, list source of financial support. If you have additional employment or educational history, use the space provided in **Part 14. Additional Information.**

Employer or School (current or most recent) Employer	Name of Employer, Company, or School ANAC (National Civil Aviation Agency)
--	--

Your Occupation (if unemployed or retired, so state)

Civil Aviation Specialist



Part 4. Additional Information About You (continued)

Address of Employer, Company, or School

Street Number and Name

Setor Comercial Sul - Quadra 09 - Lote C -Torre A

Apt. Ste. Flr. Number

3

City or Town

Brasilia

State

N/A

ZIP Code

N/A

Province

Distrito Federal

Postal Code

70.308-200

Country

Brazil

Dates of Employment, Unemployment, Retirement, or School Attendance

From (mm/dd/yyyy)

01/07/2008

To (mm/dd/yyyy)

Current

If unemployed or retired, source of financial support:

N/A

8. Provide your most recent employer or school outside of the United States (if not already listed above).

Name of Employer, Company, or School

N/A

Your Occupation (if unemployed or retired, so state)

N/A

Address of Employer, Company, or School

Street Number and Name

N/A

Apt. Ste. Flr. Number

N/A

City or Town

N/A

State

N/A

ZIP Code

N/A

Province

N/A

Postal Code

N/A

Country

N/A

Dates of Employment, Unemployment, Retirement, or School Attendance

From (mm/dd/yyyy)

N/A

To (mm/dd/yyyy)

N/A

If unemployed or retired, source of financial support:

N/A

Part 5. Information About Your Parents

Information About Your Parent 1

1. Parent 1's Legal Name

Family Name (Last Name)

RENE MONNIER

Given Name (First Name)

Jean

Middle Name (if applicable)

N/A

2. Parent 1's Name at Birth (if different than above)

Family Name (Last Name)

N/A

Given Name (First Name)

N/A

Middle Name (if applicable)

N/A

3. Date of Birth (mm/dd/yyyy)

11/10/1931



Part 5. Information About Your Parents (continued)

4. Country of Birth

Information About Your Parent 2

5. Parent 2's Legal Name

Family Name (Last Name) <input style="width: 95%; height: 20px;" type="text" value="DE CASTRO MONNIER"/>	Given Name (First Name) <input style="width: 95%; height: 20px;" type="text" value="Wanda"/>	Middle Name (if applicable) <input style="width: 95%; height: 20px;" type="text" value="N/A"/>
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6. Parent 2's Name at Birth (if different than above)

Family Name (Last Name) <input style="width: 95%; height: 20px;" type="text" value="DE CASTRO"/>	Given Name (First Name) <input style="width: 95%; height: 20px;" type="text" value="Wanda"/>	Middle Name (if applicable) <input style="width: 95%; height: 20px;" type="text" value="N/A"/>
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7. Date of Birth (mm/dd/yyyy)

8. Country of Birth

Part 6. Information About Your Marital History

1. What is your current marital status?
 Single, Never Married Married Divorced Widowed Marriage Annulled Legally Separated
2. If you are married, is your spouse a current member of the U.S. armed forces or U.S. Coast Guard? N/A Yes No
3. How many times have you been married (including your current marriage, marriages abroad, annulled marriages, and marriages to the same person)?

Information About Your Current Marriage (including if you are legally separated)

4. Current Spouse's Legal Name

Family Name (Last Name) <input style="width: 95%; height: 20px;" type="text" value="BORGES"/>	Given Name (First Name) <input style="width: 95%; height: 20px;" type="text" value="Carlos Jose"/>	Middle Name (if applicable) <input style="width: 95%; height: 20px;" type="text" value="N/A"/>
--	---	---

5. Current Spouse's A-Number (if any) ▶ A- 6. Current Spouse's Date of Birth (mm/dd/yyyy)

7. Current Spouse's Country of Birth

8. Current Spouse's Current Physical Address

Street Number and Name <input style="width: 95%; height: 20px;" type="text" value="130 Rua das Piabas"/>	Apt. <input type="checkbox"/>	Ste. <input type="checkbox"/>	Flr. <input checked="" type="checkbox"/>	Number <input style="width: 50px; height: 20px;" type="text" value="154"/>
City or Town <input style="width: 95%; height: 20px;" type="text" value="Sao Jose dos Campos"/>	State <input style="width: 50px; height: 20px;" type="text" value="N/A"/>	ZIP Code <input style="width: 100%; height: 20px;" type="text" value="N/A"/>		
Province <input style="width: 250px; height: 20px;" type="text" value="Sao Paulo"/>	Postal Code <input style="width: 200px; height: 20px;" type="text" value="12246030"/>	Country <input style="width: 500px; height: 20px;" type="text" value="Brazil"/>		



Part 6. Information About Your Marital History (continued)

9. Place of Marriage to Current Spouse

City or Town

Rio de Janeiro

State or Province

Rio de Janeiro

Country

Brazil

Date of Marriage to Current Spouse (mm/dd/yyyy) 12/29/1978

10. Is your current spouse applying with you?

 Yes No**Information About Prior Marriages (if any)**

11. Prior Spouse's Legal Name (provide family name before marriage)

Family Name (Last Name)

N/A

Given Name (First Name)

N/A

Middle Name (if applicable)

N/A

12. Prior Spouse's Date of Birth (mm/dd/yyyy)

N/A

13. Prior Spouse's Country of Birth

N/A

14. Prior Spouse's Country of Citizenship or Nationality

N/A

15. Date of Marriage to Prior Spouse's (mm/dd/yyyy)

N/A

16. Place of Marriage to Prior Spouse

City or Town

N/A

State or Province

N/A

Country

N/A

17. Place Where Marriage with Prior Spouse Legally Ended

City or Town

N/A

State or Province

N/A

Country

N/A

Date of Marriage with Prior Spouse Legally Ended (mm/dd/yyyy) N/A

18. How Marriage Ended with Prior Spouse (select one):

 Annulled Divorced Spouse Deceased Other (Explain): N/A

Part 7. Information About Your Children

1. Indicate the total number of ALL living children anywhere in the world (including adult sons and daughters) that you have.

NOTE: The term "children" includes all biological or legally adopted children, as well as current stepchildren, of any age, whether born in the United States or other countries, married or unmarried, living with you or elsewhere and includes any missing children and those born to you outside of marriage.

3

Provide the following information for each of your children. If you have more than two children, use the space provided in **Part 14. Additional Information.**

2. Child 1

Current Legal Name

Family Name (Last Name)

DE CASTRO MONNIER BORGES

Given Name (First Name)

Joao Carlos

Middle Name (if applicable)

N/A

A-Number (if any) ► A-

N/A

Date of Birth (mm/dd/yyyy)

06/08/1979

Country of Birth

Brazil

What is your child's relationship to you? (for example, biological child, stepchild, legally adopted child)

Biological Child

Is this child also applying now on a separate Form I-485?

Yes No

3. Child 2

Current Legal Name

Family Name (Last Name)

BORGES

Given Name (First Name)

Maria Catarina

Middle Name (if applicable)

Castro Monnier

A-Number (if any) ► A-

0 9 6 6 1 2 8 6 4

Date of Birth (mm/dd/yyyy)

11/11/1980

Country of Birth

Brazil

What is your child's relationship to you? (for example, biological child, stepchild, legally adopted child)

Biological Child

Is this child also applying now on a separate Form I-485?

Yes No



Part 8. Biographic Information

1. Ethnicity (Select **only one** box)
 Hispanic or Latino Not Hispanic or Latino
2. Race (Select **all applicable** boxes)
 American Indian or Alaska Native Asian Black or African American
 Native Hawaiian or Other Pacific Islander White
3. Height Feet Inches 4. Weight Pounds
5. Eye Color (Select **only one** box)
 Black Blue Brown Gray Green Hazel Maroon Pink Unknown/Other
6. Hair Color (Select **only one** box)
 Bald (No hair) Black Blond Brown Gray Red Sandy White Unknown/Other

Part 9. General Eligibility and Inadmissibility Grounds

Choose the answer that you think is correct in **Part 9**. If you answer "Yes" to any questions (**or if you answer "No," but are unsure of your answer**), provide an explanation of the events and circumstances in the space provided in **Part 14. Additional Information**.

1. Have you **EVER** been a member of, involved in, or in any way associated with any organization, association, fund, foundation, party, club, society, or similar group in the United States or in any other location in the world? Yes No

If you answered "Yes" to **Item Number 1**., complete **Item Numbers 2. - 9**. If you were a member of more than two organizations, use the space provided in **Part 14. Additional Information**.

Organization 1

2. Name of Organization
3. City or Town State or Province
 Country
4. Nature of Organization, including its purposes and activities, whether illicit or legitimate.

 Nature of involvement in organization, including role or positions(s) held, whether illicit or legitimate.
5. Dates of Membership or Dates of Involvement
 From (mm/dd/yyyy) To (mm/dd/yyyy)

Organization 2

6. Name of Organization



Part 9. General Eligibility and Inadmissibility Grounds (continued)

7. City or Town State or Province
 Country
8. Nature of Organization, including its purposes and activities, whether illicit or legitimate.

 Nature of involvement in organization, including role or positions(s) held, whether illicit or legitimate.
9. Dates of Membership or Dates of Involvement
 From (mm/dd/yyyy) To (mm/dd/yyyy)
10. Have you **EVER** been denied admission to the United States? Yes No
11. Have you **EVER** been denied a visa to the United States? Yes No
12. Have you **EVER** worked in the United States without authorization? Yes No
13. Have you **EVER** violated the terms or conditions of your nonimmigrant status? Yes No
14. Are you presently or have you **EVER** been in removal, exclusion, rescission, or deportation proceedings, including expedited removal proceedings? Yes No
15. Have you **EVER** been issued a final order of exclusion, deportation, or removal? Yes No
16. Have you **EVER** had a prior final order of exclusion, deportation, or removal reinstated? Yes No
17. Have you **EVER** been granted voluntary departure by an immigration officer or an immigration judge but failed to depart within the allotted time? Yes No
18. Have you **EVER** applied for any kind of relief or protection from removal, exclusion, or deportation? Yes No
19. Have you **EVER** been a J nonimmigrant exchange visitor who was subject to the two-year foreign residence requirement? Yes No
20. If you answered "Yes" to **Item Number 19.**, have you complied with the foreign residence requirement? Yes No
21. If you answered "Yes" to **Item Number 19.** and "No" to **Item Number 20.**, have you been granted a waiver or has Department of State issued a favorable waiver recommendation letter for you? Yes No

Criminal Acts and Violations

For **Item Numbers 22. - 41.**, you must answer "Yes" to any question that applies to you, even if your records were sealed or otherwise cleared, or even if anyone, including a judge, law enforcement officer, or attorney, told you that you no longer have a record. You must also answer "Yes" to the following questions whether the action or offense occurred here in the United States or anywhere else in the world. If you answer "Yes" to **Item Numbers 22. - 41.**, use the space provided in **Part 14. Additional Information** to provide an explanation for each offense, if applicable, that includes a description of the criminal offense; where the criminal offense occurred; when the criminal offense occurred; whether you were arrested, cited, charged, or detained for the criminal offense you committed; and the outcome or disposition of that criminal offense (for example, convicted, placement in a diversion program, no charges filed, charges dismissed, jail, prison, detention, probation, or community service). Your explanation must include the duration of any sentence to confinement (even if suspended).

22. Have you **EVER** been arrested, cited, charged, or permitted to participate in a diversion program (including pre-trial diversion, deferred prosecution, deferred adjudication, or any withheld adjudication), or detained for any reason by any law enforcement official in any country including but not limited to any U.S. immigration official or any official of the U.S. armed forces or U.S. Coast Guard or by a similar official of a country other than the United States? Yes No



Part 9. General Eligibility and Inadmissibility Grounds (continued)

- 23. Have you **EVER** committed a crime of any kind (even if you were not arrested, cited, charged with, or tried for that crime, or convicted)? Yes No
 - 24. Have you **EVER** pled guilty to or been convicted of a crime or offense (even if the violation was subsequently expunged or sealed by a court, or if you were granted a pardon, amnesty, a rehabilitation decree, or other act of clemency)? Yes No
- NOTE:** If you were the beneficiary of a pardon, amnesty, a rehabilitation decree, or other act of clemency, provide documentation of that post-conviction action.
- 25. Have you **EVER** been ordered punished by a judge or had conditions imposed on you that restrained your liberty (such as a prison sentence, suspended sentence, house arrest, parole, alternative sentencing, drug or alcohol treatment, rehabilitative programs or classes, probation, or community service)? Yes No
 - 26. Have you **EVER** violated (or attempted or conspired to violate) any controlled substance law or regulation of a state, the United States, or a foreign country? Yes No
 - 27. Have you **EVER** trafficked in or benefited from, or knowingly aided, abetted, assisted, conspired or colluded in the illegal trafficking of any controlled substances, such as chemicals, illegal drugs, or narcotics? Yes No
 - 28. Are you the spouse, son, or daughter of an alien who illicitly trafficked or aided (or otherwise abetted, assisted, conspired, or colluded) in the illicit trafficking of a controlled substance, such as chemicals, illegal drugs, or narcotics and you obtained, within the last 5 years, any financial or other benefit from this activity of your spouse or parent? Yes No
 - 29. If your answer to **Item Number 28.** is "Yes," did you know or should you have reasonably known that the financial or other benefit you obtained resulted from this activity of your spouse or parent? Yes No
 - 30. Have you **EVER** engaged in prostitution or are you coming to the United States to engage in prostitution? Yes No
 - 31. Have you **EVER** directly or indirectly procured or attempted to procure, or imported prostitutes or persons for the purpose of prostitution? Yes No
 - 32. Have you **EVER** received any proceeds or money from prostitution? Yes No
 - 33. Do you intend to engage in illegal gambling or any other form of commercialized vice, such as prostitution, bootlegging, or the sale of child pornography, while in the United States? Yes No
 - 34. Have you **EVER** exercised immunity (diplomatic or otherwise) to avoid being prosecuted for a criminal offense in the United States? Yes No
 - 35.a. Have you **EVER** served as a foreign government official? Yes No
 - 35.b. If your answer to **Item Number 35.a.** is "Yes," have you **EVER** been responsible for, enforced, or directly carried out violations of religious freedoms? Yes No
 - 36. Have you **EVER** induced by force, fraud, or coercion (or otherwise been involved in) the trafficking of another person for commercial sex acts (sex trafficking)? Yes No
- NOTE:** Sex trafficking involves inducing or causing an adult to engage in a commercial sex act (any sex act performed for anything of value) through fraud, force, or coercion, or inducing or causing any person under 18 years of age to engage in a commercial sex act (even without force, fraud, or coercion). Sex trafficking may include recruiting, enticing, harboring, transporting, providing, obtaining, advertising, maintaining, patronizing, or soliciting by any means a person to engage in the commercial sex act knowing (or, in the case of advertising, with reckless disregard of the fact) that the person is under 18 years of age or that force, fraud, or coercion was used to induce or cause the person to engage in the commercial sex act. Sex trafficking may also include knowingly benefiting financially or by receiving anything of value, from participation in a venture involving sex trafficking.
- 37. Have you **EVER** trafficked a person into involuntary servitude, peonage, debt bondage, or slavery? Yes No
 Trafficking includes recruiting, harboring, transporting, providing, or obtaining a person for labor or services through the use of force, fraud, or coercion.



Part 9. General Eligibility and Inadmissibility Grounds (continued)

- 38. Have you **EVER** knowingly aided, abetted, assisted, conspired, or colluded with others in trafficking in persons for commercial sex acts or involuntary servitude, peonage, debt bondage, or slavery? Yes No
- 39. Are you the spouse, son, or daughter of an alien who engaged in the trafficking in persons and have received or obtained, within the last 5 years, any financial or other benefits from this activity of your spouse or your parent? Yes No
- 40. If your answer is "Yes" to **Item Number 39.**, did you know or reasonably should have known that this benefit resulted from this activity of your spouse or parent? Yes No
- 41. Have you **EVER** engaged in money laundering or have you **EVER** knowingly aided, assisted, abetted, conspired, or colluded with others in money laundering or do you seek to enter the United States to engage in such activity? Yes No

Security and Related

Do you intend to:

- 42.a. Engage in any activity that violates or evades any law relating to espionage (including spying) or sabotage in the United States? Yes No
- 42.b. Engage in any activity in the United States that violates or evades any law prohibiting the export from the United States of goods, technology, or sensitive information? Yes No
- 42.c. Engage in any activity whose purpose includes opposing, controlling, or overthrowing the U.S. Government by force, violence, or other unlawful means while in the United States? Yes No
- 42.d. Engage in any other unlawful activity? Yes No

Have you **EVER**:

- 43.a. Received any weapons training, paramilitary training, or other military-type training? Yes No
- 43.b. Committed kidnapping, assassination, or hijacking or sabotage of a conveyance (including an aircraft, vessel, vehicle, or train)? Yes No
- 43.c. Used a weapon or explosive or any dangerous device with the intent to endanger the safety of another person or people or cause damage to property? Yes No
- 43.d. Threatened, attempted, conspired, prepared, or planned to do any of the things described in **Item Numbers 43.b. - 43.c.**? Yes No
- 43.e. Incited, under circumstances indicating an intention to cause death or serious bodily harm/injury, any of the activities described in **Item Numbers 43.b. - 43.c.**? Yes No
- 43.f. Participated in, or been a member of, a group or organization that did any of the activities described in **Item Numbers 43.b. - 43.e.**? Yes No
- 43.g. Recruited members or asked for money or things of value for a group or organization that did any of the activities described in **Item Numbers 43.b. - 43.e.**? Yes No
- 43.h. Provided money, a thing of value, services or labor, or any other assistance or support for any of the activities described in **Item Numbers 43.b. - 43.e.**? Yes No
- 43.i. Provided money, a thing of value, services or labor, or any other assistance or support for an individual, group, or organization who did any of the activities described in **Item Numbers 43.b. - 43.e.**? Yes No
- 44. Do you intend to engage in any of the activities listed in any part of **Item Numbers 43.b. - 43.e.**? Yes No
- 45. Do you intend to engage in any activity that could endanger the welfare, safety, or security of the United States? Yes No

NOTE: If you answered "Yes" to any part of **Item Numbers 42.a. - 45.**, explain what you did, including the dates and location of the circumstances, or what you intend to do in the space provided in **Part 14. Additional Information.**



Part 9. General Eligibility and Inadmissibility Grounds (continued)

46. Are you the spouse or child of an individual who **EVER** engaged in any of the activities listed in **Item Numbers 43.b. - 43.i.**? Yes No

NOTE: If you answered "Yes" to any part of **Item Number 46.**, explain what your parent or spouse did, including the dates and location of the circumstances in **Part 14. Additional Information.**

47. Have you **EVER** sold, provided, or transported weapons, or assisted any person in selling, providing, or transporting weapons, which you knew or believed would be used against another person? Yes No

48. Have you **EVER** worked, volunteered, or otherwise served in any prison, jail, prison camp, detention facility, labor camp, or any other place where people were detained, or have you **EVER** directed or participated in any other activity that involved detaining people? Yes No

49. Have you **EVER** been a member of, assisted, or participated in any group, unit, or organization of any kind in which you or other persons used any type of weapon against any person or threatened to do so? Yes No

50. Have you **EVER** served in, been a member of, assisted (helped), or participated in any military or police unit? Yes No

51. Have you **EVER** served in, been a member of, assisted (helped), or participated in any armed group (a group that carries weapons), for example: paramilitary unit (a group of people who act like a military group, but are not part of the official military), self-defense unit, vigilante unit, rebel group, or guerrilla group? Yes No

If you answered "Yes" to **Item Number 50.** or **51.**, include the name of the country, the name of the military unit or armed group, your rank or position, and your dates of involvement in your explanation in **Part 14. Additional Information.**

52. Have you **EVER** been a member of, or in any way affiliated with, the Communist Party or any totalitarian party (in the United States or abroad)? Yes No

Have you **EVER** ordered, incited, called for, committed, assisted, helped with, or otherwise participated in any of the following:

53.a. Torture? Yes No

53.b. Genocide? Yes No

53.c. Killing, or trying to kill, any person? Yes No

53.d. Intentionally and severely injuring or trying to injure any person? Yes No

54. Have you **EVER** recruited, enlisted, conscripted, or used any person under 15 years of age to take part in hostilities or to serve in or help an armed force or group, or attempted or worked with others to do so? Yes No

55. Have you **EVER** used any person under 15 years of age to take part in hostilities, for instance, participating in combat or providing services related to combat (such as sabotage or serving as a courier) or providing support services (such as transporting supplies), or attempted or worked with others to do so? Yes No

NOTE: If you answered "Yes" to any part of **Item Numbers 47. - 55.**, explain what occurred, including the dates and location of the circumstances, in the space provided in **Part 14. Additional Information.**



Part 9. General Eligibility and Inadmissibility Grounds (continued)**Public Charge**

Each alien who is subject to the public charge ground of inadmissibility in INA section 212(a)(4) must complete **Item Numbers 57. - 66.** An alien is subject to the public charge ground of inadmissibility if the alien does not fall under one of the categories exempt from the public charge ground of inadmissibility listed below. If you fall under one of the exempt categories listed below, please select the exempt category, and skip **Item Numbers 57. - 66.** If you do not fall under one of the exempt categories listed below, select "I do not fall under any of the exempt categories listed above and will complete **Item Numbers 57. - 66.**"

NOTE: For more information, see **Part 9. General Eligibility and Inadmissibility Grounds, Public Charge** section of these Instructions.

56. I am exempt from the public charge ground of inadmissibility because I am a/an (select **only one** box):

- VAWA Self-Petitioner (Form I-360)
- Special Immigrant Juvenile (Form I-360)
- Certain Afghan or Iraqi National (Form I-360 or Form DS-157)
- Asylee (Form I-589 or Form I-730)
- Refugee (Form I-590 or Form I-730)
- Victim of Qualifying Criminal Activity (U Nonimmigrant) under INA section 245(m) (Form I-918, Form I-918A, or Form I-929)
- Any category other than INA section 245(m), but you are in valid U nonimmigrant status at the time you file your application for adjustment of status. (This exemption only applies if, at the time of the adjudication of Form I-485, you are still in valid U nonimmigrant status. If, at the time of adjudication of Form I-485, you are no longer in valid U nonimmigrant status, you will be subject to the public charge ground of inadmissibility.)
- Human Trafficking Victim (T nonimmigrant) under INA section 245(l) (Form I-914 or Form I-914A)
- Any category other than INA section 245(l), but you either have a pending application for T nonimmigrant status (Form I-914) that sets forth a prima facie case for eligibility or are in valid T nonimmigrant status at the time you file your application for adjustment of status. (This exemption only applies if your Form I-914 is still pending and deemed to be prima facie eligible or you are in valid T nonimmigrant status when we adjudicate your adjustment of status application.)
- Cuban Adjustment Act
- Cuban Adjustment Act for Battered Spouses and Children
- Dependent Status under the Haitian Refugee Immigrant Fairness Act
- Dependent Status under the Haitian Refugee Immigrant Fairness Act for Battered Spouses and Children
- Cuban and Haitian Entrants Applying for Adjustment of Status under section 202 of the Immigration Reform and Control Act of 1986
- A Lautenberg Parolee
- National of Vietnam, Cambodia, or Laos Applying under the Foreign Operations, Export Financing, and Related Programs
- Continuous Residence in the United States Since Before January 1, 1972 ("Registry")
- Amerasian Homecoming Act
- Polish or Hungarian Parolee
- Nicaraguans and Other Central Americans under section 203 of the Nicaraguan Adjustment and Central American Relief Act (NACARA)
- American Indian Born in Canada (INA section 289) or the Texas Band of Kickapoo Indians of the Kickapoo Tribe of Oklahoma, Public Law 97-429 (Jan. 8, 1983)
- Section 7611 of the National Defense Authorization Act for Fiscal Year 2020 (Liberian Refugee Immigration Fairness)



Part 9. General Eligibility and Inadmissibility Grounds (continued)

- Syrian National Adjusting Status under Public Law 106-378
- Spouse, Child, or Parent of a U.S. Active-Duty Service Member in the Armed Forces under the National Defense Authorization Act (NDAA) (Form I-130 or Form I-360)
- I do not fall under any of the exempt categories listed above and will complete **Item Numbers 57. - 66.**

If you selected "I do not fall under any of the exempt categories listed above and will complete **Item Numbers 57. - 66.**" in **Item Number 56.**, complete **Item Numbers 57. - 66.** below. If you selected an exempt category in **Item Number 56.**, go to **Item Number 67.** If you need extra space to complete this section, use the space provided in **Part 14. Additional Information.**

57. What is the size of your household?

58. Indicate your annual household income.
 \$0-27,000 \$27,001-52,000 \$52,001-85,000 \$85,001-141,000 Over \$141,000

59. Identify the total value of your household assets.
 \$0-18,400 \$18,401-136,000 \$136,001-321,400 \$321,401-707,100 Over \$707,100

60. Identify the total value of your household liabilities (including both secured and unsecured liabilities).
 \$0 \$1-10,100 \$10,101-57,700 \$57,701-186,800 Over \$186,800

61. What is the highest degree or grade of school you have completed?
 Less than a high school diploma. If you select this option, indicate the highest grade of school you have completed.

 High school diploma, GED, or alternative credential 1 or more years of college credit, no degree
 Associate's degree Bachelor's degree Master's degree Professional degree (JD, MD, DMD, etc.)
 Doctorate degree

62. List your certifications, licenses, skills obtained through work experience, and educational certificates.

List of Certifications
Stricto Sensus Master's Degree in Mechanical Engineering and Thermal Sciences, Federal University of Santa Catarina (UFSC) - Brazil, 2004;
Postgraduate Specialization in Thermal Engineering, Institut National des Sciences Appliquees (INSA) - France, 2001;
Bachelor's Degree in Mechancial Engineering, Federal University of Santa Catarina (UFSC) - Brazil, 2000.

63. Have you ever received Supplemental Security Income (SSI), Temporary Assistance for Needy Families (TANF), or state, Tribal, territorial, or local cash benefit programs for income maintenance (often called "General Assistance" in the state context, but which also exist under other names)? Yes No
64. Have you ever received long-term institutionalization at government expense? Yes No



Part 9. General Eligibility and Inadmissibility Grounds (continued)

65. If your answer to **Item Number 63.** is "Yes," list the specific benefit(s) you received, the start and end dates of each period of receipt, the dollar amount of benefits received, and whether you received the benefits while you were in an immigration category exempt from the public charge ground of inadmissibility.

Benefit Received	Start Date	End Date	Dollar Amount	In a Category Exempt from Public Charge
N/A	N/A	N/A	N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No

66. If your answer to **Item Number 64.** is "Yes," list the name, city, and state for each institution, the start and end dates of each period of institutionalization, the reason you were institutionalized, and whether you were institutionalized while you were in an immigration category exempt from the public charge ground of inadmissibility.

Institution Name/City/State	Date From	Date To	Reason	In a Category Exempt from Public Charge
N/A	N/A	N/A	N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No

Illegal Entries and Other Immigration Violations

67. Have you **EVER** failed or refused to attend or to remain in attendance at any removal proceeding filed against you on or after April 1, 1997? Yes No

NOTE: If your answer to **Item Number 67.** is "Yes," attach a written statement explaining why you failed or refused to attend or remain in attendance at the removal proceeding, including any explanation of a reasonable cause for that failure or refusal.

68. Have you **EVER** submitted altered, fraudulent, or counterfeit documentation to any U.S. Government official to obtain or attempt to obtain any immigration benefit, including a visa or entry into the United States? Yes No

69. Have you **EVER** lied about, concealed, or misrepresented any information on an application or petition to obtain a visa, other documentation required for entry into the United States, admission to the United States, or any other kind of immigration benefit? Yes No

70. Have you **EVER** falsely claimed to be a U.S. citizen (in writing or any other way)? Yes No

71. Have you **EVER** been a stowaway on a vessel or aircraft arriving in the United States? Yes No

72. Have you **EVER** knowingly encouraged, induced, assisted, abetted, or aided any alien to enter or to try to enter the United States illegally (alien smuggling)? Yes No

73. Are you under a final order of civil penalty for violating INA section 274C for use of fraudulent documents? Yes No

Removal, Unlawful Presence, or Illegal Reentry After Previous Immigration Violations

74. Have you **EVER** been excluded, deported, or removed from the United States or have you ever departed the United States on your own after having been ordered excluded, deported, or removed from the United States? Yes No

75. Have you **EVER** entered the United States without being inspected and admitted or paroled? Yes No

Part 9. General Eligibility and Inadmissibility Grounds (continued)

76. Since April 1, 1997, have you been unlawfully present in the United States? You were unlawfully present in the United States if you were present in the United States after the expiration of the period of stay authorized by the Department of Homeland Security (DHS) Secretary or were present in the United States without being admitted or paroled. Yes No

NOTE: If you answered "Yes" to **Item Number 76.**, give the dates of unlawful presence in the space provided in **Part 14. Additional Information.**

77. If you answered "Yes" to **Item Number 76.**, was a severe form of trafficking in persons at least one central reason for your unlawful presence in the United States? Yes No

NOTE: Severe trafficking in persons involves sex trafficking (the recruitment, harboring, transportation, provision, or obtaining of a person to commit a commercial sex act) induced by force, fraud, coercion, or in which the person is induced to perform such act has not reached 18 years of age, or the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.

Since April 1, 1997, have you **EVER** reentered or attempted to reenter the United States without being inspected and admitted or paroled after:

78.a. Having been unlawfully present in the United States for more than one year in the aggregate on or after April 1, 1997? You were unlawfully present in the United States for more than one year in the aggregate if you count all of the days during all of your stays that you were present in the United States after the expiration of the period of stay authorized by the DHS Secretary or were present in the United States without being admitted or paroled. Yes No

78.b. Having been deported, excluded, or removed from the United States? Yes No

Miscellaneous Conduct

79. Do you plan to practice polygamy in the United States? Yes No

80. Are you accompanying an alien who is inadmissible and who has been certified by a medical officer as helpless from sickness, mental or physical disability, or infancy, and who requires your protection or guardianship, as described in INA section 232(c)? Yes No

81. Have you **EVER** assisted in detaining, retaining, or withholding custody of a U.S. citizen child outside the United States from a person who has been granted custody of the child? Yes No

82. Have you **EVER** voted in violation of any Federal, state, or local constitutional provision, statute, ordinance, or regulation in the United States? Yes No

83. Have you **EVER** renounced U.S. citizenship to avoid being taxed by the United States? Yes No

Have you **EVER**:

84.a. Applied for exemption or discharge from training or service in the U.S. armed forces or in the U.S. National Security Training Corps on the ground that you are an alien? Yes No

84.b. Been relieved or discharged from such training or service on the ground that you are an alien? Yes No

84.c. Been convicted of desertion from the U.S. armed forces? Yes No

85. Have you **EVER** left or remained outside the United States to avoid or evade training or service in the U.S. armed forces in time of war or a period declared by the President to be a national emergency? Yes No

86. If you answered "Yes" to **Item Number 85.**, what was your nationality or immigration status immediately before you left (for example, U.S. citizen or national, lawful permanent resident, nonimmigrant, parolee, present without admission or parole, or any other status)?

N/A



Part 10. Applicant's Contact Information, Certification, and Signature***Applicant's Contact Information***

Provide your daytime telephone number, mobile telephone number (if any), and email address (if any).

- | | |
|--|---|
| 1. Applicant's Daytime Telephone Number | 2. Applicant's Mobile Telephone Number (if any) |
| <input type="text" value="+1 (949) 772-4031"/> | <input type="text" value="+1 (949) 772-4031"/> |
| 3. Applicant's Email Address (if any) | |
| <input type="text" value="mtcmonnierb@gmail.com"/> | |

Applicant's Certification and Signature

I certify, under penalty of perjury, that I provided or authorized all of the responses and information contained in and submitted with my application, I read and understand or, if interpreted to me in a language in which I am fluent by the interpreter listed in **Part 11.**, understood, all of the responses and information contained in, and submitted with, my application, and that all of the responses and the information are complete, true, and correct. Furthermore, I authorize the release of any information from any and all of my records that USCIS may need to determine my eligibility for an immigration request and to other entities and persons where necessary for the administration and enforcement of U.S. immigration law.

- | | |
|---|---|
| 4. Applicant's Signature | Date of Signature (mm/dd/yyyy) |
| <input type="text" value="Manuela de Castro Monni Borges"/> | <input type="text" value="02/16/2026"/> |

Part 11. Interpreter's Contact Information, Certification, and Signature***Interpreter's Full Name***

- | | |
|---|---|
| 1. Interpreter's Family Name (Last Name) | Interpreter's Given Name (First Name) |
| <input type="text" value="INACIO PENNA MELLO"/> | <input type="text" value="Andre Vinicius"/> |
| 2. Interpreter's Business or Organization Name | |
| <input type="text" value="HS Law Corp"/> | |

Interpreter's Contact Information

- | | |
|---|---|
| 3. Interpreter's Daytime Telephone Number | 4. Interpreter's Mobile Telephone Number (if any) |
| <input type="text" value="4154252508"/> | <input type="text" value="4154252508"/> |
| 5. Interpreter's Email Address (if any) | |
| <input type="text" value="andre@yousalaw.com"/> | |

Interpreter's Certification and Signature

I certify, under penalty of perjury, that I am fluent in English and , and I have interpreted every question on the application and Instructions and interpreted the applicant's answers to the questions in that language, and the applicant informed me that he or she understood every instruction, question, and answer on the application.

- | | |
|---|---|
| 6. Interpreter's Signature | Date of Signature (mm/dd/yyyy) |
| <input type="text" value="Andre Vinicius"/> | <input type="text" value="02/16/2026"/> |



Part 12. Contact Information, Certification, and Signature of the Person Preparing this Application, if Other Than the Applicant

Preparer's Full Name

1. Preparer's Family Name (Last Name) Preparer's Given Name (First Name)
2. Preparer's Business or Organization Name

Preparer's Contact Information

3. Preparer's Daytime Telephone Number 4. Preparer's Mobile Telephone Number (if any)
5. Preparer's Email Address (if any)

Preparer's Certification and Signature

I certify, under penalty of perjury, that I prepared this application for the applicant at his or her request and with express consent and that all of the responses and information contained in and submitted with the application are complete, true, and correct and reflects only information provided by the applicant. The applicant reviewed the responses and information and informed me that he or she understands the responses and information in or submitted with the application.

6. Preparer's Signature Date of Signature (mm/dd/yyyy)

NOTE: Do not complete Part 13. until the USCIS Officer instructs you to do so at the interview.

Part 13. Signature at Interview

I swear (affirm) and certify under penalty of perjury under the laws of the United States of America that I know that the contents of this Form I-485, Application to Register Permanent Residence or Adjust Status, subscribed by me, including the changes made to this application, **numbered** **through** , are complete, true, and correct. All information on additional pages submitted by me with this Form I-485, **on numbered pages** **through** are complete, true, and correct. All documents submitted at this interview were provided by me and are complete, true, and correct. Subscribed to and sworn to (affirmed) before me

USCIS Officer's Printed Name or Stamp Date of Signature (mm/dd/yyyy)

Applicant's Signature (sign in ink) USCIS Officer's Signature (sign in ink)



Part 14. Additional Information

If you need extra space to provide any additional information within this application, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this application or attach a separate sheet of paper. Type or print your name and A-Number (if any) at the top of each sheet; indicate the **Page Number, Part Number, and Item Number** to which your answer refers; and sign and date each sheet.

1. Family Name (Last Name) Given Name (First Name) Middle Name (if applicable)

2. Page Number Part Number Item Number

~~The Applicant entered the United States with an approved ESTA #27J9T3S672I07499.~~

3. Page Number Part Number Item Number

Prior Address:
 2679 Mission Boulevard Unit A, San Diego, CA 92109 USA (From 02/11/2024 To 03/10/2024);
 Rua das Piabas, 130, Apt 154, São José dos Campos, São Paulo, 12246-030, Brazil (From 07/20/2009 To 02/10/2024)

4. Page Number Part Number Item Number

CHILD 3:
 Family name: DE CASTRO MONNIER BORGES Given Name: Carlos Felipe
 A-Number: N/A
 Date of Birth: 07/15/1986
 Country of Birth: Brazil
 Relationship: Biological Child
 Not Applying form I-485 with the applicant

5. Page Number Part Number Item Number

I have never been denied a Visa at a US Consulate. However, I had an Application to Register Permanent Residence or Adjust Status (Form I-485) denied on December 19, 2025.(IOE0929377496)



Part 14. Additional Information

If you need extra space to provide any additional information within this application, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this application or attach a separate sheet of paper. Type or print your name and A-Number (if any) at the top of each sheet; indicate the **Page Number, Part Number, and Item Number** to which your answer refers; and sign and date each sheet.

1. Family Name (Last Name) Given Name (First Name) Middle Name (if applicable)

2. Page Number Part Number Item Number

I have been employed by the Brazilian National Civil Aviation Agency (ANAC) since 2008. Since moving to the US on 02/11/2024, I have continued my duties remotely for this government agency to support myself in the United States.

3. Page Number Part Number Item Number

I entered the United States under the Visa Waiver Program (ESTA) on February 11, 2024 and was admitted until May 10, 2024. I remained in the United States beyond the authorization period of stay. I filed a Form I-485 for Adjustment of Status on May 14, 2024 that it was rejected on June 21, 2024 (IOE0926345770). In sequence, I filed again a Form I-485 for Adjustment of Status on December 3, 2024 which was denied on December 19, 2025 (IOE0929377496) and I remained in the U.S. since that date. I also worked remotely while in the United States without U.S. Work Authorization. I filed a Form I-765 for Employment Authorization on December 3, 2024 that was approved on August 30, 2025 (IOE0929377497) and subsequently cancelled due to the denial of my second application for Adjustment of Status. I am filling out a Form I-765 together with the present Form I-485.

4. Page Number Part Number Item Number

I have served as a Civil Aviation Specialist for the National Civil Aviation Agency (ANAC) in Brazil since January 2008 to the present.

5. Page Number Part Number Item Number

The reported annual household income includes the combined income of the Applicant and her spouse. Although the spouse currently resides in Brazil, his income contributes to the total family financial support.



Part 14. Additional Information

If you need extra space to provide any additional information within this application, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this application or attach a separate sheet of paper. Type or print your name and A-Number (if any) at the top of each sheet; indicate the **Page Number, Part Number, and Item Number** to which your answer refers; and sign and date each sheet.

1. Family Name (Last Name) Given Name (First Name) Middle Name (if applicable)

2. Page Number Part Number Item Number

I entered the United States under the Visa Waiver Program (ESTA) on February 11, 2024, with an authorized period of stay until May 10, 2024. I remained in the United States beyond that date until I filed a Form I-485 for Adjustment of Status on December 3, 2024 which has been accepted, processed and later denied on December 19, 2025 (IOE0929377496), and I have remained in the United States since that date.

3. Page Number Part Number Item Number

N/A

4. Page Number Part Number Item Number

N/A

5. Page Number Part Number Item Number

N/A





Application For Employment Authorization

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-765
OMB No. 1615-0040
Expires 08/31/2027

For USCIS Use Only	<input type="checkbox"/> Authorization/Extension Valid From	Fee Stamp	Action Block
	<input type="checkbox"/> Authorization/Extension Valid Through		
	Alien Registration Number A- <input type="text"/>		
	Remarks		

To be completed by an Attorney or Accredited Representative (if any).	<input checked="" type="checkbox"/> Select this box if Form G-28 is attached.	Attorney State Bar Number (if applicable) <input type="text" value="343486"/>	Attorney or Accredited Representative USCIS Online Account Number (if any) <input type="text" value="007492625438"/>
---	---	--	---

► **START HERE** - Type or print in black ink.

Part 1. Reason for Applying

I am applying for (select only one box):

- 1.a. Initial permission to accept employment.
- 1.b. Replacement of lost, stolen, or damaged employment authorization document, or correction of my employment authorization document NOT DUE to U.S. Citizenship and Immigration Services (USCIS) error.

NOTE: Replacement (correction) of an employment authorization document due to USCIS error does not require a new Form I-765 and filing fee. Refer to www.uscis.gov/i-765 for further details.

- 1.c. Renewal of my permission to accept employment. (Attach a copy of your previous employment authorization document.)

Part 2. Information About You

Your Full Legal Name

- 1.a. Family Name (Last Name)
- 1.b. Given Name (First Name)
- 1.c. Middle Name

Other Names Used

Provide all other names you have ever used, including aliases, maiden name, and nicknames. If you need extra space to complete this section, use the space provided in **Part 6**.

Additional Information

- 2.a. Family Name (Last Name)
- 2.b. Given Name (First Name)
- 2.c. Middle Name
- 3.a. Family Name (Last Name)
- 3.b. Given Name (First Name)
- 3.c. Middle Name
- 4.a. Family Name (Last Name)
- 4.b. Given Name (First Name)
- 4.c. Middle Name



Part 2. Information About You (continued)

Your U.S. Mailing Address

- 5.a. In Care Of Name (if any)
Otavio HAVERROTH SILVA
- 5.b. Street Number and Name
PO Box 90487
- 5.c. Apt. Ste. Flr. N/A
- 5.d. City or Town
San Diego
- 5.e. State CA 5.f. ZIP Code 92169
[\(USPS ZIP Code Lookup\)](#)
6. Is your current mailing address the same as your physical address?
 Yes No

NOTE: If you answered "No" to **Item Number 6.**, provide your physical address below.

U.S. Physical Address

- 7.a. Street Number and Name
3863 Ingraham St
- 7.b. Apt. Ste. Flr. E208
- 7.c. City or Town
San Diego
- 7.d. State CA 7.e. ZIP Code 92109

Other Information

8. Alien Registration Number (A-Number) (if any)
▶ A- 2 3 4 2 2 4 4 2 2
9. USCIS Online Account Number (if any)
▶ N / A
10. Sex Male Female
11. Marital Status
 Single Married Divorced Widowed
12. Have you previously filed Form I-765?
 Yes No
13. Provide your Social Security number (SSN) (if known).
▶ 2 2 1 9 5 1 8 5 7

Your Country or Countries of Citizenship or Nationality

List all countries where you are currently a citizen or national. If you need extra space to complete this item, use the space provided in **Part 6. Additional Information.**

- 14.a. Country
Brazil
- 14.b. Country
France



Part 2. Information About You (continued)

Place of Birth

List the city/town/village, state/province, and country where you were born.

- 15.a. City/Town/Village of Birth
Rio de Janeiro
- 15.b. State/Province of Birth
Rio de Janeiro
- 15.c. Country of Birth
Brazil
- 16. Date of Birth (mm/dd/yyyy) 03/30/1962

Information About Your Last Arrival in the United States

- 17. Form I-94 Arrival-Departure Record Number (if any)
▶ 7 6 3 8 4 0 9 8 1 A 3
- 18. Passport Number of Your Most Recently Issued Passport
25EE30099
- 19. Travel Document Number (if any)
N/A
- 20. Country That Issued Your Passport or Travel Document
France
- 21. Expiration Date for Passport or Travel Document (mm/dd/yyyy) 07/02/2035
- 22. Date of Your Last Arrival Into the United States, On or About (mm/dd/yyyy) 02/11/2024
- 23. Place of Your Last Arrival Into the United States
Los Angeles
- 24. Immigration Status at Your Last Arrival (for example, B-2 visitor, F-1 student, or no status)
WT
- 25. Your Current Immigration Status or Category (for example, B-2 visitor, F-1 student, parolee, deferred action, or no status or category)
Adjustment of Status I-485 pending
- 26. Student and Exchange Visitor Information System (SEVIS) Number (if any)
▶ N- N/A

Information About Your Eligibility Category

- 27. **Eligibility Category.** Refer to the **Who May File Form I-765** section of the Form I-765 Instructions to determine the appropriate eligibility category for this application. Enter the appropriate letter and number for your eligibility category below (for example, (a)(8), (c)(17)(iii)).
(c) (9) (N/A)
- 28. **(c)(3)(C) STEM OPT Eligibility Category.** If you entered the eligibility category (c)(3)(C) in **Item Number 27.**, provide the information requested in **Item Numbers 28.a - 28.c.**
 - 28.a. Degree N/A
 - 28.b. Employer's Name as Listed in E-Verify
N/A
 - 28.c. Employer's E-Verify Company Identification Number or a Valid E-Verify Client Company Identification Number
N/A
- 29. **(c)(26) Eligibility Category.** If you entered the eligibility category (c)(26) in **Item Number 27.**, provide the receipt number of your H-1B spouse's most recent Form I-797 Notice for Form I-129, Petition for a Nonimmigrant Worker.
▶ N/A
- 30. **(c)(8) Eligibility Category.** If you entered the eligibility category (c)(8) in **Item Number 27.**, have you **EVER** been arrested for and/or convicted of any crime?
 Yes No

NOTE: If you answered "Yes" to **Item Number 30.**, refer to **Special Filing Instructions for Those With Pending Asylum Applications (c)(8)** in the **Required Documentation** section of the Form I-765 Instructions for information about providing court dispositions.

- 31.a. **(c)(35) and (c)(36) Eligibility Category.** If you entered the eligibility category (c)(35) in **Item Number 27.**, please provide the receipt number of your Form I-797 Notice for Form I-140, Immigrant Petition for Alien Worker. If you entered the eligibility category (c)(36) in **Item Number 27.**, please provide the receipt number of your spouse's or parent's Form I-797 Notice for Form I-140.
▶ N/A
- 31.b. If you entered the eligibility category (c)(35) or (c)(36) in **Item Number 27.**, have you **EVER** been arrested for and/or convicted of any crime?
 Yes No

NOTE: If you answered "Yes" to **Item Number 31.b.**, refer to **Employment-Based Nonimmigrant Categories, Items 8. - 9.**, in the **Who May File Form I-765** section of the Form I-765 Instructions for information about providing court dispositions.



Part 3. Applicant's Statement, Contact Information, Certification, and Signature

NOTE: Read the **Penalties** section of the Form I-765 Instructions before completing this section. You must file Form I-765 while in the United States.

Applicant's Statement

NOTE: Select the box for either **Item Number 1.a.** or **1.b.** If applicable, select the box for **Item Number 2.**

- 1.a. I can read and understand English, and I have read and understand every question and instruction on this application and my answer to every question.
- 1.b. The interpreter named in **Part 4.** read to me every question and instruction on this application and my answer to every question in , a language in which I am fluent, and I understood everything.
- 2. At my request, the preparer named in **Part 5.**, , prepared this application for me based only upon information I provided or authorized.

Applicant's Contact Information

- 3. Applicant's Daytime Telephone Number
- 4. Applicant's Mobile Telephone Number (if any)
- 5. Applicant's Email Address (if any)
- 6. Select this box if you are a Salvadoran or Guatemalan national eligible for benefits under the ABC settlement agreement.

Applicant's Certification

Copies of any documents I have submitted are exact photocopies of unaltered, original documents, and I understand that USCIS may require that I submit original documents to USCIS at a later date. Furthermore, I authorize the release of any information from any and all of my records that USCIS may need to determine my eligibility for the immigration benefit that I seek.

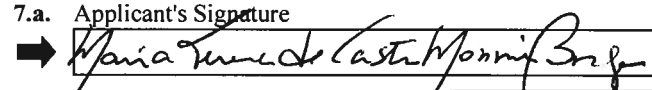
I furthermore authorize release of information contained in this application, in supporting documents, and in my USCIS records, to other entities and persons where necessary for the administration and enforcement of U.S. immigration law.

I understand that USCIS may require me to appear for an appointment to take my biometrics (fingerprints, photograph, and/or signature) and, at that time, if I am required to provide biometrics, I will be required to sign an oath reaffirming that:

- 1) I reviewed and provided or authorized all of the information in my application; and
- 2) I understood all of the information contained in, and submitted with, my application; and
- 3) All of this information was complete, true, and correct at the time of filing.

I certify, under penalty of perjury, that I provided or authorized all of the information in my application. I understand all of the information contained in, and submitted with, my application, and that all of this information is complete, true, and correct.

Applicant's Signature

- 7.a. Applicant's Signature 
- 7.b. Date of Signature (mm/dd/yyyy)

NOTE TO ALL APPLICANTS: If you do not completely fill out this application or fail to submit required documents listed in the Instructions, USCIS may deny your application.

Part 4. Interpreter's Contact Information, Certification, and Signature

Provide the following information about the interpreter.

Interpreter's Full Name

- 1.a. Interpreter's Family Name (Last Name)
- 1.b. Interpreter's Given Name (First Name)
- 2. Interpreter's Business or Organization Name (if any)



Part 4. Interpreter's Contact Information, Certification, and Signature

Interpreter's Mailing Address

3.a. Street Number and Name

3.b. Apt. Ste. Flr.

3.c. City or Town

3.d. State 3.e. ZIP Code

3.f. Province

3.g. Postal Code

3.h. Country

Interpreter's Contact Information

4. Interpreter's Daytime Telephone Number

5. Interpreter's Mobile Telephone Number (if any)

6. Interpreter's Email Address (if any)

Interpreter's Certification

I certify, under penalty of perjury, that:

I am fluent in English and Part 3., Item Number 1.b., and I have read to this applicant in the identified language every question and instruction on this application and his or her answer to every question. The applicant informed me that he or she understands every instruction, question, and answer on the application, including the **Applicant's Certification**, and has verified the accuracy of every answer.

Interpreter's Signature

7.a. Interpreter's Signature

7.b. Date of Signature (mm/dd/yyyy)

Part 5. Contact Information, Declaration, and Signature of the Person Preparing this Application, If Other Than the Applicant

Provide the following information about the preparer.

Preparer's Full Name

1.a. Preparer's Family Name (Last Name)

1.b. Preparer's Given Name (First Name)

2. Preparer's Business or Organization Name (if any)

Preparer's Mailing Address

3.a. Street Number and Name

3.b. Apt. Ste. Flr.

3.c. City or Town

3.d. State 3.e. ZIP Code

3.f. Province

3.g. Postal Code

3.h. Country

Preparer's Contact Information

4. Preparer's Daytime Telephone Number

5. Preparer's Mobile Telephone Number (if any)

6. Preparer's Email Address (if any)



Part 5. Contact Information, Declaration, and Signature of the Person Preparing this Application, If Other Than the Applicant
(continued)

Preparer's Statement


- 7.a. I am not an attorney or accredited representative but have prepared this application on behalf of the applicant and with the applicant's consent.
- 7.b. I am an attorney or accredited representative and my representation of the applicant in this case extends does not extend beyond the preparation of this application.

NOTE: If you are an attorney or accredited representative, you may need to submit a completed Form G-28, Notice of Entry of Appearance as Attorney or Accredited Representative, with this application.

Preparer's Certification

By my signature, I certify, under penalty of perjury, that I prepared this application at the request of the applicant. The applicant then reviewed this completed application and informed me that he or she understands all of the information contained in, and submitted with, his or her application, including the **Applicant's Certification**, and that all of this information is complete, true, and correct. I completed this application based only on information that the applicant provided to me or authorized me to obtain or use.

Preparer's Signature

- 8.a. Preparer's Signature 
- 8.b. Date of Signature (mm/dd/yyyy)



Part 6. Additional Information

If you need extra space to provide any additional information within this application, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this application or attach a separate sheet of paper. Type or print your name and A-Number (if any) at the top of each sheet; indicate the **Page Number**, **Part Number**, and **Item Number** to which your answer refers; and sign and date each sheet.

1.a. Family Name (Last Name)

1.b. Given Name (First Name)

1.c. Middle Name

2. A-Number (if any) ► A-

3.a. Page Number 3.b. Part Number 3.c. Item Number

3.d.

4.a. Page Number 4.b. Part Number 4.c. Item Number

4.d.

5.a. Page Number 5.b. Part Number 5.c. Item Number

5.d.

6.a. Page Number 6.b. Part Number 6.c. Item Number

6.d.

7.a. Page Number 7.b. Part Number 7.c. Item Number

7.d.





Application for Travel Documents, Parole Documents, and Arrival/Departure Records

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-131
OMB No. 1615-0013
Expires 06/30/2027

For USCIS Use Only	Receipt	Action Block	To Be Completed by an Attorney/ Representative, if any. <input checked="" type="checkbox"/> Fill in box if G-28 is attached to represent the applicant.
	<input type="checkbox"/> Document Hand Delivered By: _____ Date: ____/____/____		
	Document Issued <input type="checkbox"/> Re-entry Permit (<i>Update "Mail To" Section</i>) <input type="checkbox"/> Refugee Travel Document (<i>Update "Mail To" Section</i>) <input type="checkbox"/> Single Advance Parole <input type="checkbox"/> Multiple Advance Parole Valid Until: ____/____/____ <input type="checkbox"/> TPS Travel Authorization Documentation Valid Until: ____/____/____	Mail To (Reentry Permit and Refugee Travel Document Only) <input type="checkbox"/> Address in Part 2. <input type="checkbox"/> U.S. Embassy, U.S. Consulate, or USCIS international field office at: _____	

▶ **START HERE - Type or print in black ink.**

Part 1. Application Type

Select the application type below.

Reentry Permit

1. I am a lawful permanent resident or conditional permanent resident of the United States, and I am applying for a reentry permit.

Refugee Travel Document

2. I now hold refugee or asylee status in the United States, and I am applying for a Refugee Travel Document.
3. I am a lawful permanent resident as a direct result of refugee or asylee status, and I am applying for a Refugee Travel Document.

Travel Authorization Document (for Temporary Protected Status (TPS) beneficiaries who are inside the United States)

4. I am a TPS beneficiary in the United States, and I am applying for a TPS Travel Authorization Document under the Immigration and Nationality Act (INA) section 244(f)(3) to allow me to seek admission under TPS upon my return from abroad. The receipt number for my last **approved** Form I-821, Application for Temporary Protected Status, is:

Advance Parole Document (for aliens who are inside the United States) and Advance Permission to Travel for Commonwealth of Northern Mariana Islands (CNMI) Long-Term Residents

5. I am located **inside** the United States, and I am applying for an Advance Parole Document to allow me to seek parole into the United States under INA section 212(d)(5)(A) upon my return from abroad based on:

- A. A pending Form I-485, Application to Register Permanent Residence or Adjust Status, receipt number if you are filing this form separately from your Form I-485:

N/A



Part 1. Application Type (continued)

- B. A pending Form I-589, Application for Asylum and for Withholding of Removal, receipt number:
- C. A pending initial Form I-821, Application for Temporary Protected Status, receipt number:
- D. Deferred Enforced Departure.
- E. Approved Form I-821D, Consideration of Deferred Action for Childhood Arrivals, receipt number:
- F. An approved Form I-914, Application for T Nonimmigrant Status, or Form I-914, Supplement A, Application for Family Member of T-1 Recipient, receipt number:
- G. An approved Form I-918, Petition for U Nonimmigrant Status, or Form I-918, Supplement A, Petition for Qualifying Family Member of U-1 Recipient, receipt number:
- H. Being a current parolee under INA section 212(d)(5), under class of admission:
- I. An approved Form I-817, Application for Family Unity Benefits, receipt number:
- J. A pending Form I-687, Application for Status as a Temporary Resident Under Section 245A of the Immigration and Nationality Act, receipt number:
- K. An approved V Nonimmigrant Status, receipt number:
- L. CNMI long-term residence, receipt number:
- M. Other (provide explanation):

Initial Parole Document (for aliens who are currently outside the United States)

6. I am applying for a parole document under INA section 212(d)(5)(A) on my own behalf and I am **outside** the United States, or I am applying on behalf of someone else who is **outside** the United States, for the first time (initial application) under one of the following specific parole programs or processes:
- A. Filipino World War II Veterans Parole (FWVP) Program, Form I-130 receipt number:



Part 1. Application Type (continued)

- B. Immigrant Military Members and Veterans Initiative (IMMVI)
 - (1) A current or former service member.
 - (2) A current spouse, child, or unmarried son or daughter (or their child under 21 years of age) of a current or former service member.
 - (3) Current legal guardian or surrogate of a current or former service member.

- C. Intergovernmental Parole Referral
U.S. Federal Executive Branch Government Agency:

U.S. Federal Government Agency Representative Official Email Address:

- D. Family Reunification Task Force (FRTF) Process; Task Force Registration Number:

- E. Other: (List specific parole program or process)

- 7. I am applying for a parole document under INA section 212(d)(5)(A) for myself and I am **outside** the United States, or I am applying for a parole document under INA section 212(d)(5)(A) on behalf of someone else who is **outside** the United States for the first time (initial application), **but not under a specific parole program or process.**

Initial Request for Arrival/Departure Record for Parole In Place (for aliens who are inside the United States)

- 8. I am applying for an initial period of parole in place under INA section 212(d)(5)(A) and I am **inside** the United States, or I am applying for an initial period of parole in place under INA section 212(d)(5)(A) on behalf of someone else who is **inside** the United States, under:

- A. Military Parole in Place (PIP), only on my own behalf, and I am a:
 - (1) A current or former service member.
 - (2) A spouse, parent, son, or daughter of a current or former service member.
- B. Family Reunification Task Force (FRTF) Process; Task Force Registration Number:
- C. Other: (List specific program or process)

- 9. I am applying for an initial period of parole in place under INA section 212(d)(5)(A) and I am **inside** the United States, but **not under** a specific program or process, or I am applying for an initial period of parole in place under INA section 212(d)(5)(A) for someone else who is **inside** the United States, but **not under** a specific program or process.



Part 1. Application Type (continued)

Arrival/Departure Records for Re-parole for Aliens Who Are Requesting a New Period of Parole (from inside the United States)

10. I was initially paroled into the United States or granted parole in place under INA section 212(d)(5)(A) under one of the following programs or processes and I am requesting a new period of parole, or I am applying for a new period of parole on behalf of someone else who was initially paroled into the United States under one of the following programs or processes:
- A. Family Reunification Parole Process
 - B. Certain Afghans Paroled Into the United States After July 31, 2021 (See form Instructions)
 - C. Re-parole Process for certain Ukrainian Citizens and Their Immediate Family Members Paroled Into the United States on or After February 11, 2022 (See form Instructions)
 - D. Filipino World War II Veterans Parole (FWVP) Program
 - E. Immigrant Military Members and Veterans Initiative (IMMVI)
 - (1) A current or former service member.
 - (2) A current spouse, child, or unmarried son or daughter (or their child under 21 years of age) of a current or former service member.
 - (3) Current legal guardian or surrogate of a current or former service member.
 - F. Central American Minors (CAM) Program
 - G. Family Reunification Task Force (FRTF) Process
 - H. Military Parole in Place (Military PIP)
 - (1) A current or former service member.
 - (2) A spouse, parent, son, or daughter of a current or former service member.
 - I. Other Program or Process (List specific program or process):
11. I was initially paroled into the United States or granted parole in place under INA section 212(d)(5)(A) and I am requesting a new period of parole, but **not under** a specific program or process, or I am requesting a new period of parole on behalf of someone else who was initially paroled into the United States or granted parole in place, but **not under** a specific program or process.
12. If you selected one of the boxes in **Item Numbers 10.** or **11.**, list the Admit Until Date/Parole shown on Form I-94: (mm/dd/yyyy)

Refugee Status

13. Do you hold status as a refugee, were you paroled as a refugee, or are you a lawful permanent resident as a Yes No direct result of being a refugee?

Part 2. Information About You

1. Your Full Name

Family Name (Last Name)

DE CASTRO MONNIER BORGES

Given Name (First Name)

Maria Teresa

Middle Name (if applicable)

N/A



Part 2. Information About You (continued)

2. Other Names Used (if applicable)

Family Name (Last Name)	Given Name (First Name)	Middle Name (if applicable)
DE CASTRO MONNIER	Maria Teresa	N/A

3. Current Mailing Address or Safe Address (if applicable) [\(USPS ZIP Code Lookup\)](#)

In Care Of Name (if any)
Otavio HAVERROTH SILVA

Street Number and Name
PO Box 90487

Apt. Ste. Flr. Number

City or Town
San Diego

State
CA

ZIP Code
92169

Province
Postal Code
Country
USA

4. Current Physical Address (if different from the above address)

In Care Of Name (if any)
Mária Teresa de Castro Monnier Borges

Street Number and Name
3863 Ingraham St

Apt. Ste. Flr. Number
 E208

City or Town
San Diego

State
CA

ZIP Code
92109

Province
Postal Code
Country
USA

Other Information

5. Alien Registration Number (A-Number) (if any) **6.** Country of Birth
▶ A- 2 3 4 2 2 4 4 2 2 Brazil

7. Country of Citizenship or Nationality **8.** Sex
France Male Female

9. Date of Birth (mm/dd/yyyy) 03/30/1962 **10.** U.S. Social Security Number (if any)
▶ 2 2 1 9 5 1 8 5 7

11. USCIS Online Account Number (if any)
▶ N / A

If you are physically present in the United States, **and** you are seeking a Temporary Protected Status (TPS) travel authorization document, advance parole, a renewed period of parole (re-parole), or parole in place, (**Part 1, Item Numbers 4, 5, 8, 9, 10, or 11.**) complete the following:

12. Class of Admission (COA) (if any) **13.** Most Recent Form I-94 Arrival/Departure Record Number (if any)
WT 763840981A3



Part 2. Information About You (continued)

14. Expiration Date of Authorized Stay Shown on Form I-94 (if any) (mm/dd/yyyy) 15. eMedical U.S. Parolee ID (USPID) (if any)

Information About Them (Complete this section only if you are applying on behalf of someone else.)

If you are requesting parole on behalf of someone other than yourself, provide the following information about that person in **Item Numbers 16. - 27.** Do not complete this section if filing for yourself.

16. Family Name (Last Name) Given Name (First Name) Middle Name (if applicable)

17. Their Other Names Used (if applicable)
Family Name (Last Name) Given Name (First Name) Middle Name (if applicable)

18. Date of Birth (mm/dd/yyyy) 19. Country of Birth

20. Country of Citizenship or Nationality 21. Daytime Phone Number

22. Email Address (if any) 23. Alien Registration Number (A-Number) (if any)
▶ A-

24. Their Current Mailing Address
In Care Of Name (if any)

Street Number and Name Apt. Ste. Flr. Number

City or Town State ZIP Code

Province Postal Code Country

25. Their Current Physical Address
In Care Of Name (if any)

Street Number and Name Apt. Ste. Flr. Number

City or Town State ZIP Code

Province Postal Code Country



Part 2. Information About You (continued)

Their Other Information

26. Class of Admission (COA) (if any) 27. Most Recent Form I-94 Arrival/Departure Record Number (if any)

Part 3. Biographic Information of the Person Who Will Receive the Travel Document, Parole Document, or Arrival/Departure Record

1. Ethnicity (Select **only one** box)
 Hispanic or Latino Not Hispanic or Latino
2. Race (Select **all applicable** boxes)
 American Indian or Alaska Native Asian Black or African American Native Hawaiian or Other Pacific Islander White
3. Height Feet Inches 4. Weight Pounds
5. Eye Color (Select **only one** box)
 Black Blue Brown Gray Green Hazel Maroon Pink Unknown/Other
6. Hair Color (Select **only one** box)
 Bald (No Hair) Black Blond Brown Gray Red Sandy White Unknown/Other

Part 4. Processing Information

1. Has the person who will receive the travel document, parole document, or Arrival/Departure Record, if approved, been in any exclusion, deportation, removal, or rescission proceedings? Yes No
- 2.a. Have you **EVER** before been issued a Reentry Permit or Refugee Travel Document? (If you answered "Yes," provide the information in **Item Numbers 2.b. - 2.c.** for the last document issued to you.) Yes No
- 2.b. Date Issued (mm/dd/yyyy) 2.c. Disposition (attached, lost, stolen, damaged/destroyed, still in my possession, etc.):
- 3.a. Have you **EVER** been issued an Advance Parole Document? (If you answered "Yes," please provide the information in **Item Numbers 3.b. - 3.c.** for the last document issued to you.) Yes No
- 3.b. Date Issued (mm/dd/yyyy) 3.c. Disposition (attached, lost, stolen, damaged/destroyed, still in my possession, etc.):
- If you are requesting **parole from outside the United States, parole in place, or re-parole from inside the United States, SKIP to Part 8.**
4. Are you requesting a **replacement** Reentry Permit, Refugee Travel Document, Advance Parole Document, or TPS Travel Authorization Document? Yes No



Part 4. Processing Information (continued)

5. If you answered “Yes,” select one of the following boxes and complete **Item Numbers 6.a. - 6.b.** If you answered “No,” you can skip to **Item Number 7.a.**
- My document was issued, but I did not receive it.
 - I received my document, but then it was lost, stolen, or damaged.
 - I received my document, but it has incorrect information because of an error caused by me or because my information has changed.
 - I received my document, but it has incorrect information because of an error not caused by me (such as a U.S. Citizenship and Immigration Services (USCIS) error).

6.a. If you are replacing your Reentry Permit, Refugee Travel Document, Advance Parole Document, or TPS Travel Authorization Document because it has incorrect information, please select the applicable box(es) indicating the information that needs to be corrected and then provide any additional information in the text box that helps USCIS confirm the correction needed.

- Name
- A-Number
- Country of Birth/Citizenship
- Terms and Conditions
- Date of Birth
- Sex
- Validity Date
- Photo

Provide an explanation of what is incorrect on your current document to support your request for a correction and attach copies of any documents supporting your request.

6.b. Provide the receipt number for the Form I-131 related to the Reentry Permit, Refugee Travel Document, Advance Parole Document, or TPS Travel Authorization Document that you are seeking to replace:

If you are applying for an Advance Parole Document, SKIP to Part 7.

You must complete the rest of Part 4. if you are requesting a Reentry Permit or Refugee Travel Document.

Where do you want your Reentry Permit or Refugee Travel Document sent? Please note that if you want your Reentry Permit or Refugee Travel Document sent to another country, you will need to pick it up at a U.S. Embassy, U.S. Consulate, or USCIS international field office. (Select one)

- 7.a. To the U.S. address shown in **Part 2., Item Number 3.** of this application.
- 7.b. To a U.S. Embassy, U.S. Consulate, USCIS international field office, or Department of Homeland Security (DHS) office overseas at:

City or Town Country



Part 4. Processing Information (continued)

If you are requesting that the Reentry Permit or Refugee Travel Document be sent to a U.S. Embassy, U.S. Consulate, or USCIS international field office, where should the **notification** to pick up the travel document be sent?

- 8.a. To the address shown in **Part 2., Item Number 3.** of this application.
- 8.b. To the address shown below in **Part 4., Item Number 9.a.** of this application.

9.a. In Care Of Name (if any)

Street Number and Name

Apt. Ste. Flr. Number

City or Town

State

ZIP Code

Province

Postal Code

Country

9.b. Daytime Phone Number

9.c. Email Address

Part 5. Complete Only If Applying for a Reentry Permit (Part 1., Item Number 1.)

1. Since becoming a permanent resident of the United States (or during the past 5 years, whichever is less), how much total time have you spent outside the United States?
- Less Than 6 Months
 - 6 Months to 1 Year
 - 1 to 2 Years
 - 2 to 3 Years
 - 3 to 4 Years
 - More Than 4 Years

Part 6. Complete Only If Applying for a Refugee Travel Document (Part 1., Item Number 2. or 3.)

1. Country from which you are a refugee or asylee:

If you answer "Yes" to Item Numbers 2. - 6.c. below, use the space provided in **Part 13. Additional Information** to provide an explanation.

2. Do you plan to travel to the country named above in **Item Number 1.**? Yes No
- Since you were admitted to the United States as a refugee or granted asylee status, have you **EVER**:
- 3.a. Returned to the country named above in **Item Number 1.**? Yes No
- 3.b. Applied for and/or obtained a national passport, passport renewal, or entry permit from the country in **Item Number 1.**? Yes No
- 3.c. Applied for and/or received any benefit from the country named in **Item Number 1.** (for example, health insurance benefits)? Yes No



Part 6. Complete Only If Applying for a Refugee Travel Document (Part 1., Item Number 2. or 3.)
(continued)

Since you were admitted to the United States as a refugee or granted asylee status in the United States, have you, by any legal procedure or voluntary act:

- 4.a. Reacquired the nationality of the country named above in **Item Number 1.**? Yes No
- 4.b. Acquired a new nationality? Yes No
- 4.c. Been granted refugee or asylee status in any other country? Yes No
5. Are you filing for a Refugee Travel Document before departing the United States? Yes No

If you answered "Yes" to **Item Number 5.**, because you are filing for a Refugee Travel Document before departing the United States, you may skip **Item Numbers 6.a. - 6.c.**

If you answered "No" to **Item Number 5.**, you must answer **Item Numbers 6.a. - 6.c.**

- 6.a. Are you currently outside the United States? Yes No
- 6.b. If you answered "Yes," what is your current location (City or Town and Country)?
- 6.c. If you answered "Yes," what other countries have you traveled to since leaving the United States?

Part 7. Information About Your Proposed Travel (Complete only if you are applying for an Advance Parole Document (Part 1., Item Number 5.))

1. Date of Intended Departure (mm/dd/yyyy)
2. Purpose of trip. (If you need extra space to complete this section, use the space provided in **Part 13. Additional Information.**)
Business trip to attend the 3-day F2F International Authorities (FAA, EAASA, TCCA, ANAC, JCAB and CAAC) Working Group Meeting to be held in Japan from April 22 to April 23, 2026)
Visit family and friend in Brazil
3. List the countries you intend to visit. (If you need extra space to complete this section, use the space provided in **Part 13. Additional Information.**)
Japan (Business trip); and
Brazil (To visit family and friends)
4. How many trips do you intend to use this document?
 One Trip More than one trip
5. Expected Length of Trip (in days)



Part 8. Complete Only If Applying for an Initial Parole Document, Parole In Place, or Re-parole (Part 1., Item Numbers 6. - 11.)

1. Explain how you qualify for parole, parole in place, or re-parole. (If you need extra space to complete this section, use the space provided in **Part 13. Additional Information.**) Include copies of any supporting documents or evidence you wish considered. (See Instructions.)

N/A

2. Expected Length of Stay in the United States

If the person intended to receive the parole document is outside the United States, complete the following **Item Numbers**:

- 3.a. Date of Intended Arrival to the United States (mm/dd/yyyy)

- 3.b. Location (City or Town and Country) of the U.S. Embassy, U.S. Consulate, or the USCIS international field office that you want us to notify.

City or Town

Country

Part 9. Employment Authorization For New Period of Parole (Re-parole) (Part 1., Item Number 10. or 11.)

1. I am requesting an Employment Authorization Document (EAD) upon approval of my new period of parole (re-parole) selected under **Part 1., Item Number 10.** or **11.**

Part 10. Applicant's Contact Information, Certification, and Signature (Read the information on penalties and travel warnings in the form Instructions before completing this Part 10.)

Applicant's Contact Information

Provide your daytime telephone number, mobile telephone number (if any), and email address (if any).

1. Applicant's Daytime Telephone Number

2. Applicant Mobile Telephone Number (if any)

3. Applicant's Email Address (if any)

Applicant's Certification and Signature

I certify, under penalty of perjury, that I provided or authorized all of the responses and information contained in and submitted with my application, I read and understand or, if interpreted to me in a language in which I am fluent by the interpreter listed in **Part 11.**, understood, all of the responses and information contained in, and submitted with, my application (as explained to me by the interpreter), and that all of the responses and the information are complete, true, and correct. Furthermore, I authorize the release of any information from any and all of my records that USCIS may need to determine my eligibility for an immigration request and to other entities and persons where necessary for the administration and enforcement of U.S. immigration law.

4. Applicant's Signature

Date of Signature (mm/dd/yyyy)

Part 11. Interpreter's Contact Information, Certification, and Signature (if applicable) (If no interpreter was used, skip to Part 12.)

Interpreter's Full Name

1. Interpreter's Family Name (Last Name) Interpreter's Given Name (First Name)
2. Interpreter's Business or Organization Name (if any)

Interpreter's Contact Information

3. Interpreter's Daytime Telephone Number 4. Interpreter's Mobile Telephone Number (if any)
5. Interpreter's Email Address (if any)

Interpreter's Certification and Signature

I certify, under penalty of perjury, that I am fluent in English and , and I have interpreted every question on the application and Instructions and interpreted the applicant's answers to the questions in that language, and the applicant informed me that he or she understood every instruction, question, and answer on the application.

6. Interpreter's Signature Date of Signature (mm/dd/yyyy)



Part 12. Contact Information, Certification, and Signature of the Person Preparing this Application, if Other Than the Applicant

Preparer's Full Name

1. Preparer's Family Name (Last Name) Preparer's Given Name (First Name)
2. Preparer's Business or Organization Name

Preparer's Contact Information

3. Preparer's Daytime Telephone Number 4. Preparer's Mobile Telephone Number (if any)
5. Preparer's Email Address (if any)

Preparer's Certification and Signature

I certify, under penalty of perjury, that I prepared this application for the applicant at his or her request and with express consent and that all the responses and information contained in and submitted with the application are complete, true, and correct and reflects only information provided by the applicant. The applicant reviewed the responses and information and informed me that he or she understands the responses and information in or submitted with the application.

6. Preparer's Signature  Date of Signature (mm/dd/yyyy)



Part 13. Additional Information

If you need extra space to provide any additional information within this application, use the space below. If you need more space than what is provided, make copies of this page to complete and file with this application or attach a separate sheet of paper. Type or print your name and A-Number (if any) at the top of each sheet; indicate the **Page Number**, **Part Number**, and **Item Number** to which the answer refers; and sign and date each sheet.

1. Family Name (Last Name) Given Name (First Name) Middle Name

2. A-Number (if any) ▶ A-

3. Page Number Part Number Item Number

N/A		

4. Page Number Part Number Item Number

N/A		

5. Page Number Part Number Item Number

N/A		

6. Page Number Part Number Item Number

N/A		

7. Page Number Part Number Item Number

N/A		



MARIA CATARINA CASTRO MONNIER BORGES' SIGNED FORMS



Notice of Entry of Appearance as Attorney or Accredited Representative

Department of Homeland Security

DHS
Form G-28
OMB No. 1615-0105
Expires 05/31/2021

Part 1. Information About Attorney or Accredited Representative

1. USCIS Online Account Number (if any)
▶ 0 0 7 4 9 2 6 2 5 4 3 8

Name of Attorney or Accredited Representative

2.a. Family Name (Last Name) **HAVERROTH SILVA**
2.b. Given Name (First Name) **Otavio**
2.c. Middle Name **N/A**

Address of Attorney or Accredited Representative

3.a. Street Number and Name **PO Box 90487**
3.b. Apt. Ste. Flr. **N/A**
3.c. City or Town **San Diego**
3.d. State **CA** 3.e. ZIP Code **92169**
(USPS ZIP Code Lookup)
3.f. Province **N/A**
3.g. Postal Code **N/A**
3.h. Country **USA**

Contact Information of Attorney or Accredited Representative

4. Daytime Telephone Number **5102419336**
5. Mobile Telephone Number (if any) **5102419336**
6. Email Address (if any) **otavio@legalhs.com**
7. Fax Number (if any) **N/A**

Part 2. Eligibility Information for Attorney or Accredited Representative

Select **all applicable** items.

1.a. I am an attorney eligible to practice law in, and a member in good standing of, the bar of the highest courts of the following states, possessions, territories, commonwealths, or the District of Columbia. If you need extra space to complete this section, use the space provided in **Part 6. Additional Information**.

Licensing Authority
California

1.b. Bar Number (if applicable)
343486

1.c. I (select **only one** box) am not am subject to any order suspending, enjoining, restraining, disbaring, or otherwise restricting me in the practice of law. If you are subject to any orders, use the space provided in **Part 6. Additional Information** to provide an explanation.

1.d. Name of Law Firm or Organization (if applicable)
HS Law Corp

2.a. I am an accredited representative of the following qualified nonprofit religious, charitable, social service, or similar organization established in the United States and recognized by the Department of Justice in accordance with 8 CFR part 1292.

2.b. Name of Recognized Organization
N/A

2.c. Date of Accreditation (mm/dd/yyyy)
N/A

3. I am associated with **N/A**, the attorney or accredited representative of record who previously filed Form G-28 in this case, and my appearance as an attorney or accredited representative for a limited purpose is at his or her request.

4.a. I am a law student or law graduate working under the direct supervision of the attorney or accredited representative of record on this form in accordance with the requirements in 8 CFR 292.1(a)(2).

4.b. Name of Law Student or Law Graduate
N/A



Part 3. Notice of Appearance as Attorney or Accredited Representative

If you need extra space to complete this section, use the space provided in **Part 6. Additional Information**.

This appearance relates to immigration matters before (select **only one** box):

- 1.a. U.S. Citizenship and Immigration Services (USCIS)
- 1.b. List the form numbers or specific matter in which appearance is entered.
- 2.a. U.S. Immigration and Customs Enforcement (ICE)
- 2.b. List the specific matter in which appearance is entered.
- 3.a. U.S. Customs and Border Protection (CBP)
- 3.b. List the specific matter in which appearance is entered.
- 4. Receipt Number (if any)
▶
- 5. I enter my appearance as an attorney or accredited representative at the request of the (select **only one** box):
 Applicant Petitioner Requestor
 Beneficiary/Derivative Respondent (ICE, CBP)

Information About Client (Applicant, Petitioner, Requestor, Beneficiary or Derivative, Respondent, or Authorized Signatory for an Entity)

- 6.a. Family Name (Last Name)
- 6.b. Given Name (First Name)
- 6.c. Middle Name
- 7.a. Name of Entity (if applicable)
- 7.b. Title of Authorized Signatory for Entity (if applicable)
- 8. Client's USCIS Online Account Number (if any)
▶
- 9. Client's Alien Registration Number (A-Number) (if any)
▶ A-

Client's Contact Information

- 10. Daytime Telephone Number
- 11. Mobile Telephone Number (if any)
- 12. Email Address (if any)

Mailing Address of Client

NOTE: Provide the client's mailing address. **Do not** provide the business mailing address of the attorney or accredited representative **unless** it serves as the safe mailing address on the application or petition being filed with this Form G-28.

- 13.a. Street Number and Name
- 13.b. Apt. Ste. Flr.
- 13.c. City or Town
- 13.d. State 13.e. ZIP Code
- 13.f. Province
- 13.g. Postal Code
- 13.h. Country

Part 4. Client's Consent to Representation and Signature

Consent to Representation and Release of Information

I have requested the representation of and consented to being represented by the attorney or accredited representative named in **Part 1.** of this form. According to the Privacy Act of 1974 and U.S. Department of Homeland Security (DHS) policy, I also consent to the disclosure to the named attorney or accredited representative of any records pertaining to me that appear in any system of records of USCIS, ICE, or CBP.



Part 4. Client's Consent to Representation and Signature (continued)

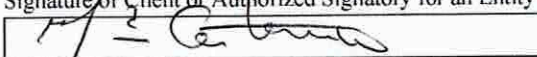
Options Regarding Receipt of USCIS Notices and Documents

USCIS will send notices to both a represented party (the client) and his, her, or its attorney or accredited representative either through mail or electronic delivery. USCIS will send all secure identity documents and Travel Documents to the client's U.S. mailing address.

If you want to have notices and/or secure identity documents sent to your attorney or accredited representative of record rather than to you, please select **all applicable** items below. You may change these elections through written notice to USCIS.


- 1.a. I request that USCIS send original notices on an application or petition to the business address of my attorney or accredited representative as listed in this form.
- 1.b. I request that USCIS send any secure identity document (Permanent Resident Card, Employment Authorization Document, or Travel Document) that I receive to the U.S. business address of my attorney or accredited representative (or to a designated military or diplomatic address in a foreign country (if permitted)).
- NOTE:** If your notice contains Form I-94, Arrival-Departure Record, USCIS will send the notice to the U.S. business address of your attorney or accredited representative. If you would rather have your Form I-94 sent directly to you, select **Item Number 1.c.**
- 1.c. I request that USCIS send my notice containing Form I-94 to me at my U.S. mailing address.

Signature of Client or Authorized Signatory for an Entity

- 2.a. Signature of Client or Authorized Signatory for an Entity
→ 
- 2.b. Date of Signature (mm/dd/yyyy)

Part 5. Signature of Attorney or Accredited Representative

I have read and understand the regulations and conditions contained in 8 CFR 103.2 and 292 governing appearances and representation before DHS. I declare under penalty of perjury under the laws of the United States that the information I have provided on this form is true and correct.

1. a. Signature of Attorney or Accredited Representative

- 1.b. Date of Signature (mm/dd/yyyy)
- 2.a. Signature of Law Student or Law Graduate
- 2.b. Date of Signature (mm/dd/yyyy)



Part 6. Additional Information

If you need extra space to provide any additional information within this form, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this form or attach a separate sheet of paper. Type or print your name at the top of each sheet; indicate the **Page Number**, **Part Number**, and **Item Number** to which your answer refers; and sign and date each sheet.

1.a Family Name (Last Name)
1.b Given Name (First Name)
1.c Middle Name

2.a Page Number 2.b Part Number 2.c Item Number

2.d

N/A

3.a Page Number 3.b Part Number 3.c Item Number

3.d

N/A

4.a Page Number 4.b Part Number 4.c Item Number

4.d

N/A

5.a Page Number 5.b Part Number 5.c Item Number

5.d

N/A

6.a Page Number 6.b Part Number 6.c Item Number

6.d

N/A





Affidavit of Support Under Section 213A of the INA

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-864
OMB No. 1615-0075
Expires 10/31/2027

For USCIS Use Only	Affidavit of Support Submitter	Section 213A Review	Number of Support Affidavits in File
	<input type="checkbox"/> Petitioner <input type="checkbox"/> 1st Joint Sponsor <input type="checkbox"/> 2nd Joint Sponsor <input type="checkbox"/> Substitute Sponsor <input type="checkbox"/> 5% Owner	<input type="checkbox"/> MEETS requirements <input type="checkbox"/> DOES NOT MEET requirements Reviewed By: _____ Office: _____ Date (mm/dd/yyyy): _____	<input type="checkbox"/> 1 <input type="checkbox"/> 2 Remarks

To be completed by an Attorney or Accredited Representative (if any).	<input checked="" type="checkbox"/> Select this box if Form G-28 or G-28I is attached.	Attorney State Bar Number (if applicable) 343486	Attorney or Accredited Representative USCIS Online Account Number (if any) 0 0 7 4 9 2 6 2 5 4 3 8
--	---	--	--

▶ **START HERE - Type or print in black ink.**

Part 1. Basis For Filing Affidavit of Support

I am the sponsor submitting this affidavit of support because (Select **only one** box).

- 1.a. I am the petitioner. I filed or am filing for the immigration of my relative.
- 1.b. I filed an alien worker petition on behalf of the intending immigrant, who is related to me as my
- 1.c. I have an ownership interest of at least 5 percent in which filed an alien worker petition on behalf of the intending immigrant, who is related to me as my
- 1.d. I am the only joint sponsor.
- 1.e. I am the first second of two joint sponsors.
- 1.f. The original petitioner is deceased. I am the substitute sponsor. I am the intending immigrant's

NOTE: As a sponsor, you must include proof of your U.S. citizenship, U.S. national status, or lawful permanent resident status.

Part 2. Information About You (Sponsor)

1. Sponsor's Full Legal Name (**Do not** provide a nickname)
- | | | |
|-------------------------|-------------------------|-----------------------------|
| Family Name (Last Name) | Given Name (First Name) | Middle Name (if applicable) |
| BORGES | Maria Catarina | Castro Monnier |



Part 2. Information About You (Sponsor) (continued)

2. Sponsor's Current Mailing Address

In Care Of Name (if any)

Otavio HAVERROTH SILVA

Street Number and Name

PO Box 90487

Apt. Ste. Flr. Number

N/A

City or Town

San Diego

State

CA

ZIP Code

92169

Province

N/A

Postal Code

N/A

Country

USA

3. Is your current mailing address the same as your physical address?

Yes No

If you answered "No" to **Item Number 3.**, provide your physical address in **Item Number 4.**

4. Sponsor's Physical Address (if different from the address above)

Street Number and Name

2531 Old Kenmare Rd

Apt. Ste. Flr. Number

N/A

City or Town

Lincoln

State

CA

ZIP Code

95648

Province

N/A

Postal Code

N/A

Country

USA

Other Information

5. Country of Domicile

USA

6. Date of Birth (mm/dd/yyyy)

11/11/1980

7. Country of Birth

Brazil

8. U.S. Social Security Number (Required)

▶ 6 1 0 5 5 0 9 8 5

9. Immigration Status

I am a U.S. citizen.

I am a U.S. national.

I am a lawful permanent resident.

10. Sponsor's A-Number (if any)

▶ A- 0 9 6 6 1 2 8 6 4

11. USCIS Online Account Number (if any)

▶ N / A

Military Service (To be completed by petitioner sponsors only.)

12. I am currently on active duty in the United States Armed Forces or U.S. Coast Guard.

Yes No



Part 3. Information About the Principal Immigrant

1. Principal Immigrant's Full Legal Name (Do not provide a nickname)

Family Name (Last Name)

DE CASTRO MONNIER BORGES

Given Name (First Name)

Maria Teresa

Middle Name (if applicable)

N/A

2. Current Mailing Address

In Care Of Name (if any)

Otavio HAVERROTH SILVA

Street Number and Name

PO Box 90487

Apt. Ste. Flr. Number

City or Town

San Diego

State

CA

ZIP Code

92169

Province

N/A

Postal Code

N/A

Country

USA

Other Information

3. Country of Citizenship or Nationality

France

4. Date of Birth (mm/dd/yyyy)

03/30/1962

5. Alien Registration Number (A-Number) (if any)

▶ A- 2 3 4 2 2 4 4 2 2

6. USCIS Online Account Number (if any)

▶ N / A

7. Daytime Telephone Number

9497724031

Part 4. Information About the Immigrants You Are Sponsoring

1. I am sponsoring the principal immigrant named in Part 3.

Yes No, I am sponsoring family members in Part 4. as the second joint sponsor or I am sponsoring family members who are immigrating more than six months after the principal immigrant.

2. I am sponsoring the following family members immigrating at the same time or within six months of the principal immigrant named in Part 3. (List family members in Item Numbers 4. - 7. Do not include any relative listed on a separate visa petition.)

3. I am sponsoring the following family members who are immigrating more than six months after the principal immigrant. (List family members in Item Numbers 4. - 7.)

4. Family Member 1

Family Name (Last Name)

N/A

Given Name (First Name)

N/A

Middle Name (if applicable)

N/A

Relationship to Principal Immigrant

N/A

Date of Birth (mm/dd/yyyy)

N/A

Alien Registration Number (A-Number, if any)

▶ N/A

USCIS Online Account Number (if any)

▶ N/A



Part 4. Information About the Immigrants You Are Sponsoring (continued)

5. Family Member 2

Family Name (Last Name)	Given Name (First Name)	Middle Name (if applicable)
N/A	N/A	N/A
Relationship to Principal Immigrant	Date of Birth (mm/dd/yyyy)	Alien Registration Number (A-Number, if any)
N/A	N/A	N/A
USCIS Online Account Number (if any)		
▶ N/A		

6. Family Member 3

Family Name (Last Name)	Given Name (First Name)	Middle Name (if applicable)
N/A	N/A	N/A
Relationship to Principal Immigrant	Date of Birth (mm/dd/yyyy)	Alien Registration Number (A-Number, if any)
N/A	N/A	N/A
USCIS Online Account Number (if any)		
▶ N/A		

7. Family Member 4

Family Name (Last Name)	Given Name (First Name)	Middle Name (if applicable)
N/A	N/A	N/A
Relationship to Principal Immigrant	Date of Birth (mm/dd/yyyy)	Alien Registration Number (A-Number, if any)
N/A	N/A	N/A
USCIS Online Account Number (if any)		
▶ N/A		

If you need additional space, use the space provided in **Part 11. Additional Information.**



For
USCIS
Use
Only

Part 5. Sponsor's Household Size

NOTE: Do not count any member of your household more than once.

Persons you are sponsoring in this affidavit:

1. Enter the total number of immigrants you are sponsoring on this affidavit which includes the principal immigrant listed in **Part 3.**, any immigrants listed in **Part 4., Item Numbers 4. - 7.** and, any additional sponsored immigrants you listed in **Part 11. Additional Information.** Do not count the principal immigrant if you are only sponsoring family members entering more than six months after the principal immigrant.

1

Persons NOT sponsored in this affidavit:

2. Yourself.
3. If you are currently married, enter "1" for your spouse. (**NOTE:** Enter "0" if you already counted your spouse in **Item Number 1.**)
4. If you have dependent children, enter the number here. (**NOTE:** Enter "0" if you already counted your dependent children in **Item Number 1.**)
5. If you have any other dependents, enter the number here. (**NOTE:** Enter "0" if you already counted your other dependents in **Item Number 1.**)
6. If you have sponsored any other persons on Form I-864 or Form I-864EZ who are now lawful permanent residents and you are still obligated to support, enter the number here. (**NOTE:** Enter "0" if you already counted these persons in **Item Number 1.**)
7. If you have siblings, parents, or adult children with the same principal residence who are combining their income with yours by submitting Form I-864A, enter the number here. (**NOTE:** Enter "0" if you already counted these persons in **Item Number 1.**)
8. Add together **Part 5., Item Numbers 1. - 7.** and enter the number here.

1

1

none

none

none

none

Household Size:

3

Part 6. Sponsor's Employment and Income

I am currently:

1. Employed as a/an
2. Name of Employer 1
3. Name of Employer 2 (if applicable)
4. Self-Employed as a/an (Occupation)
5. Retired Since (mm/dd/yyyy)
6. Unemployed Since (mm/dd/yyyy)
7. My current individual annual income is:

N/A

N/A

N/A

Business Owner - Flow Online Marketing

N/A

N/A

\$ 0

Income you are using from any other person who was counted in your household size, including, in certain conditions, the intending immigrant. (See Form I-864 Instructions.) Please indicate name, relationship, and income.



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Part 6. Sponsor's Employment and Income (continued)

8. Person 1

Name N/A	Relationship N/A
-------------	---------------------

Current Income \$ N/A

9. Person 2

Name N/A	Relationship N/A
-------------	---------------------

Current Income \$ N/A

10. Person 3

Name N/A	Relationship N/A
-------------	---------------------

Current Income \$ N/A

11. Person 4

Name N/A	Relationship N/A
-------------	---------------------

Current Income \$ N/A

If you need additional space, use the space provided in **Part 11. Additional Information**

Remarks

12. My Current Annual Household Income (Total all lines from **Part 6. Item Numbers 7. - 11.**; the total will be compared to Federal Poverty Guidelines on Form I-864P.) \$ 0

13. The people listed in **Item Numbers 8. - 11.** have completed Form I-864A. I am filing along with this affidavit all necessary Form I-864As completed by these people.

14. One or more of the people listed in **Item Numbers 8. - 11.** do not need to complete Form I-864A because he or she is the intending immigrant and has no accompanying dependents. N/A

Federal Tax Return Information

15. Have you filed a Federal income tax return for each of the three most recent tax years? Yes No

NOTE: You **MUST** attach a photocopy or transcript of your Federal income tax return for only the most recent tax year and complete **Item Number 16.a.** If you believe additional returns may help you to establish your ability to maintain sufficient income, you may submit transcripts or photocopies of your Federal individual income tax returns for the three most recent years and complete **Item Numbers 16.a. - 16.c.**

Type or print the most recent tax year and your total income for that most recent tax year. If the amount was zero, type or print "zero" or if you were not required to file a Federal income tax return type or print "N/A" for not applicable. Type or print "N/A" for not applicable for **Item Numbers 16.b. - 16.c.** if you do are not submitting any additional tax returns.



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Part 6. Sponsor's Employment and Income (continued)

My total income (adjusted gross income on IRS Form 1040EZ) as reported on my Federal income tax returns for the most recent year was:

	Tax Year	Total Income
16.a. Most Recent	2024	\$ 0
16.b. 2nd Most Recent	2023	\$ 29,028
16.c. 3rd Most Recent	2022	\$ 51,282

17. I was not required to file a Federal income tax return as my income was below the IRS required level and I have attached evidence to support this.

For USCIS Use Only	Household Size	Poverty Guideline	Sponsor's Household Income	Remarks
		Year: <u>20</u>	(Page 5, Line 10)	
<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8 <input type="checkbox"/> 9 <input type="checkbox"/> Other _____	Poverty Line:	<i>The total value of all assets, line 10, must equal 5 times (3 times for spouses and children of USCs, or 1 time for orphans to be formally adopted in the U.S.) the difference between the poverty guidelines and the sponsor's household income, line 10.</i>		
	\$ _____			

Part 7. Use of Assets to Supplement Income (if Applicable)

If your income, or the total income for you and your household, from **Part 6, Item Numbers 12. or 16.** exceeds the Federal Poverty Guidelines for your household size, **YOU ARE NOT REQUIRED** to complete this **Part 7.** Skip to **Part 8.**

Your Assets (if applicable)

1. Enter the balance of all cash, savings, and checking accounts. \$
2. Enter the net cash value of real-estate holdings. (Net value means assessed value minus mortgage debt.) \$
3. Enter the net cash value of all stocks, bonds, certificates of deposit, and any other assets not already included in **Item Number 1.** or **Item Number 2.** \$
4. Add together **Item Numbers 1. - 3.** and enter the number here. \$

Assets of your household members (if applicable)

Your household members who are combining their income with yours, report their assets on Form I-864A **Part 4.**, in **Item Number 6.**

5. Add together the household members' assets reported on all the Form I-864A **Part 4., Item Number 6.** and enter the number here. **TOTAL:** \$



Part 7. Use of Assets to Supplement Income (if Applicable) (continued)

Assets of the principal sponsored immigrant (if applicable).

The principal sponsored immigrant is the person listed in **Part 3, Item Number 1**. Only include the assets if the principal immigrant is being sponsored by this affidavit of support.

- 6. Enter the balance of the principal immigrant's savings and checking accounts. \$
- 7. Enter the net cash value of all the principal immigrant's real estate holdings. (Net value means investment value minus mortgage debt.) \$
- 8. Enter the current cash value of the principal immigrant's stocks, bonds, certificates of deposit, and other assets not included in **Item Number 6**. or **Item Number 7**. \$
- 9. Add together **Item Numbers 6 - 8**. and enter the number here. \$

Total Value of Assets

- 10. Add together **Item Numbers 4., 5., and 9.** and enter the number here. **TOTAL:** \$

Part 8. Sponsor's Contract, Contact Information, Certification, and Signature

NOTE: Read the **Penalties** section of the Form I-864 Instructions before completing this part.

Sponsor's Contract

Please note that, by signing this Form I-864, you agree to assume certain specific obligations under the Immigration and Nationality Act (INA) and other Federal laws. The following paragraphs describe those obligations. Please read the following information carefully before you sign Form I-864. If you do not understand the obligations, you may wish to consult an attorney or accredited representative.

What is the Legal Effect of My Signing Form I-864?

If you sign Form I-864 on behalf of any person (called the intending immigrant) who is applying for an immigrant visa or for adjustment of status to a lawful permanent resident, and that intending immigrant submits Form I-864 to the U.S. Government with his or her application for an immigrant visa or adjustment of status, under INA section 213A, these actions create a contract between you and the U.S. Government. The intending immigrant becoming a lawful permanent resident is the consideration for the contract.

Under this contract, you agree that, in deciding whether the intending immigrant can establish that he or she is not inadmissible to the United States as a person likely to become a public charge, the U.S. Government can consider your income and assets as available for the support of the intending immigrant.

What If I Choose Not to Sign Form I-864?

The U.S. Government cannot make you sign Form I-864 if you do not want to do so. But if you do not sign Form I-864, the intending immigrant may not become a lawful permanent resident in the United States.

What Does Signing Form I-864 Require Me To Do?

If an intending immigrant becomes a lawful permanent resident in the United States based on a Form I-864 that you have signed, then, until your obligations under Form I-864 terminate, you must:

- A. Provide the intending immigrant any support necessary to maintain him or her at an income that is at least 125 percent of the Federal Poverty Guidelines for his or her household size (100 percent if you are the petitioning sponsor and are on active duty in the U.S. Armed Forces or U.S. Coast Guard, and the person is your husband, wife, or unmarried child under 21 years of age); and
- B. Notify U.S. Citizenship and Immigration Services (USCIS) of any change in your address, within 30 days of the change, by filing Form I-865.



Part 8. Sponsor's Contract, Contact Information, Certification, and Signature (continued)

What Other Consequences Are There?

If an intending immigrant becomes a lawful permanent resident in the United States based on a Form I-864 that you have signed, then, until your obligations under Form I-864 terminate, the U.S. Government may consider (deem) your income and assets as available to that person, in determining whether he or she is eligible for certain Federal means-tested public benefits and also for state or local means-tested public benefits, if the state or local government's rules provide for consideration (deeming) of your income and assets as available to the person.

This provision does **not** apply to public benefits specified in section 403(c) of the Welfare Reform Act such as emergency Medicaid, short-term, non-cash emergency relief; services provided under the National School Lunch and Child Nutrition Acts; immunizations and testing and treatment for communicable diseases; and means-tested programs under the Elementary and Secondary Education Act.

What If I Do Not Fulfill My Obligations?

If you do not provide sufficient support to the person who becomes a lawful permanent resident based on a Form I-864 that you signed, that person may sue you for this support.

If a Federal, state, local, or private agency provided any covered means-tested public benefit to the person who becomes a lawful permanent resident based on a Form I-864 that you signed, the agency may ask you to reimburse them for the amount of the benefits they provided. If you do not make the reimbursement, the agency may sue you for the amount that the agency believes you owe.

If you are sued, and the court enters a judgment against you, the person or agency that sued you may use any legally permitted procedures for enforcing or collecting the judgment. You may also be required to pay the costs of collection, including attorney fees.

If you do not file a properly completed Form I-865 within 30 days of any change of address, USCIS may impose a civil fine for your failing to do so.

When Will These Obligations End?

Your obligations under a Form I-864 that you signed will end if the person who becomes a lawful permanent resident based on that affidavit:

- A. Becomes a U.S. citizen;
- B. Has worked, or can receive credit for, 40 quarters of coverage under the Social Security Act;
- C. No longer has lawful permanent resident status and has departed the United States;
- D. Is subject to removal, but applies for and obtains, in removal proceedings, a new grant of adjustment of status, based on a new affidavit of support, if one is required; or
- E. Dies.

NOTE: Divorce **does not** terminate your obligations under Form I-864.

Your obligations under a Form I-864 that you signed also end if you die. Therefore, if you die, your estate is not required to take responsibility for the person's support after your death. However, your estate may owe any support that you accumulated before you died.

NOTE: Select the box for either **Item A.** or **B.** in **Item Number 1.** If applicable, select the box for **Item Number 2.**



Part 8. Sponsor's Contract, Contact Information, Certification, and Signature (continued)

Sponsor's Statement

1. Sponsor's Statement Regarding the Interpreter

- A. I can read and understand English, and I have read and understand every question and instruction on this affidavit and my answer to every question.
- B. The interpreter named in **Part 9**, read to me every question and instruction on this affidavit and my answer to every question in , a language in which I am fluent, and I understood everything.

- 2. At my request, the preparer named in **Part 10**, , prepared this affidavit for me based only upon information I provided or authorized.

Sponsor's Contact Information

- 3. Sponsor's Daytime Telephone Number
- 4. Sponsor's Mobile Telephone Number (if any)
- 5. Sponsor's Email Address (if any)

Sponsor's Declaration and Certification

Copies of any documents I have submitted are exact photocopies of unaltered, original documents, and I understand that USCIS or the U.S. Department of State (DOS) may require that I submit original documents to USCIS or DOS at a later date. Furthermore, I authorize the release of any information from any of my records that USCIS or DOS may need to determine my eligibility for the immigration benefit I seek.

I furthermore authorize release of information contained in this affidavit, in supporting documents, and in my USCIS or DOS records to other entities and persons where necessary for the administration and enforcement of U.S. immigration law.

I certify, under penalty of perjury, that all of the information in my affidavit and any document submitted with it were provided or authorized by me, that I reviewed and understand all of the information contained in, and submitted with, my affidavit, and that all of this information is complete, true, and correct.

- A. I know the contents of this affidavit of support that I signed;
- B. I have read and I understand each of the obligations described in **Part 8**, and I agree, freely and without any mental reservation or purpose of evasion, to accept each of those obligations in order to make it possible for the immigrant indicated in **Part 3**, to become a lawful permanent resident of the United States;
- C. I agree to submit to the personal jurisdiction of any Federal or state court that has subject matter jurisdiction of a lawsuit against me to enforce my obligations under this Form I-864EZ;
- D. Each of the Federal income tax returns submitted in support of this affidavit are true copies, or are unaltered tax transcripts, of the tax returns I filed with the IRS;
- E. I understand that, if I am related to the sponsored immigrant by marriage, the termination of the marriage (by divorce, dissolution, annulment, or other legal process) will not relieve me of my obligations under this Form I-864EZ; and
- F. I authorize the Social Security Administration to release information about me in its records to the USCIS and DOS.

Sponsor's Signature

- 6. Sponsor's Signature Date of Signature (mm/dd/yyyy)

NOTE TO ALL SPONSORS: If you do not completely fill out this affidavit or fail to submit required documents listed in the Instructions, USCIS or DOS may deny your request.



Part 9. Interpreter's Contact Information, Certification, and Signature

Interpreter's Full Name

- 1. Interpreter's Family Name (Last Name) Interpreter's Given Name (First Name)
- 2. Interpreter's Business or Organization Name

Interpreter's Contact Information

- 3. Interpreter's Daytime Telephone Number
- 4. Interpreter's Mobile Telephone Number (if any)
- 5. Interpreter's Email Address (if any)

Interpreter's Certification and Signature

I certify, under penalty of perjury, that: that I am fluent in English and , and I have interpreted every question on the affidavit and Instructions and interpreted the sponsor's answers to the questions in that language, and the sponsor informed me that they understood every instruction, question, and answer on the affidavit.

- 6. Interpreter's Signature Date of Signature (mm/dd/yyyy)

Part 10. Contact Information, Declaration, and Signature of the Person Preparing this Affidavit, if Other Than the Sponsor

Preparer's Full Name

- 1. Preparer's Family Name (Last Name) Preparer's Given Name (First Name)
- 2. Preparer's Business or Organization Name

Preparer's Contact Information

- 3. Preparer's Daytime Telephone Number
- 4. Preparer's Mobile Telephone Number (if any)
- 5. Preparer's Email Address (if any)

Preparer's Certification and Signature

I certify, under penalty of perjury, that I prepared this affidavit for the sponsor at their request and with express consent and that all of the responses and information contained in and submitted with the affidavit are complete, true, and correct and reflects only information provided by the sponsor. The sponsor reviewed the responses and information and informed me that they understand the responses and information in or submitted with the affidavit.

- 6. Preparer's Signature  Date of Signature (mm/dd/yyyy)



Part 11. Additional Information

If you need extra space to provide any additional information within this contract, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this contract or attach a separate sheet of paper. Type or print your name and A-Number (if any) at the top of each sheet; indicate the **Page Number**, **Part Number**, and **Item Number** to which your answer refers; and sign and date each sheet.

1. Family Name (Last Name) Given Name (First Name) Middle Name (if applicable)

2. A-Number (if any) ▶ A-

3. Page Number Part Number Item Number

N/A

4. Page Number Part Number Item Number

N/A

5. Page Number Part Number Item Number

N/A

6. Page Number Part Number Item Number

N/A



CARL ANTHONY ZMAILA' SIGNED FORMS



Notice of Entry of Appearance as Attorney or Accredited Representative

Department of Homeland Security

DHS
Form G-28
OMB No. 1615-0105
Expires 05/31/2021

Part 1. Information About Attorney or Accredited Representative

1. USCIS Online Account Number (if any)
▶ 0 0 7 4 9 2 6 2 5 4 3 8

Name of Attorney or Accredited Representative

2.a. Family Name (Last Name) **HAVERROTH SILVA**
2.b. Given Name (First Name) **Otavio**
2.c. Middle Name **N/A**

Address of Attorney or Accredited Representative

3.a. Street Number and Name **PO Box 90487**
3.b. Apt. Ste. Flr. **N/A**
3.c. City or Town **San Diego**
3.d. State **CA** 3.e. ZIP Code **92169**
(USPS ZIP Code Lookup)
3.f. Province **N/A**
3.g. Postal Code **N/A**
3.h. Country **USA**

Contact Information of Attorney or Accredited Representative

4. Daytime Telephone Number **5102419336**
5. Mobile Telephone Number (if any) **5102419336**
6. Email Address (if any) **otavio@legalhs.com**
7. Fax Number (if any) **N/A**

Part 2. Eligibility Information for Attorney or Accredited Representative

Select **all applicable** items.

1.a. I am an attorney eligible to practice law in, and a member in good standing of, the bar of the highest courts of the following states, possessions, territories, commonwealths, or the District of Columbia. If you need extra space to complete this section, use the space provided in **Part 6. Additional Information**.

Licensing Authority
California

1.b. Bar Number (if applicable)
343486

1.c. I (select **only one** box) am not am subject to any order suspending, enjoining, restraining, disbaring, or otherwise restricting me in the practice of law. If you are subject to any orders, use the space provided in **Part 6. Additional Information** to provide an explanation.

1.d. Name of Law Firm or Organization (if applicable)
HS Law Corp

2.a. I am an accredited representative of the following qualified nonprofit religious, charitable, social service, or similar organization established in the United States and recognized by the Department of Justice in accordance with 8 CFR part 1292.

2.b. Name of Recognized Organization
N/A

2.c. Date of Accreditation (mm/dd/yyyy)
N/A

3. I am associated with **N/A**, the attorney or accredited representative of record who previously filed Form G-28 in this case, and my appearance as an attorney or accredited representative for a limited purpose is at his or her request.

4.a. I am a law student or law graduate working under the direct supervision of the attorney or accredited representative of record on this form in accordance with the requirements in 8 CFR 292.1(a)(2).

4.b. Name of Law Student or Law Graduate
N/A



Part 3. Notice of Appearance as Attorney or Accredited Representative

If you need extra space to complete this section, use the space provided in **Part 6. Additional Information**.

This appearance relates to immigration matters before (select **only one** box):

- 1.a. U.S. Citizenship and Immigration Services (USCIS)
- 1.b. List the form numbers or specific matter in which appearance is entered.
I-864
- 2.a. U.S. Immigration and Customs Enforcement (ICE)
- 2.b. List the specific matter in which appearance is entered.
N/A
- 3.a. U.S. Customs and Border Protection (CBP)
- 3.b. List the specific matter in which appearance is entered.
N/A
- 4. Receipt Number (if any)
▶ N/A
- 5. I enter my appearance as an attorney or accredited representative at the request of the (select **only one** box):
 Applicant Petitioner Requestor
 Beneficiary/Derivative Respondent (ICE, CBP)

Information About Client (Applicant, Petitioner, Requestor, Beneficiary or Derivative, Respondent, or Authorized Signatory for an Entity)

- 6.a. Family Name (Last Name) ZMAILA
- 6.b. Given Name (First Name) Carl
- 6.c. Middle Name Anthony
- 7.a. Name of Entity (if applicable)
N/A
- 7.b. Title of Authorized Signatory for Entity (if applicable)
N/A
- 8. Client's USCIS Online Account Number (if any)
▶ N/A
- 9. Client's Alien Registration Number (A-Number) (if any)
▶ A- N/A

Client's Contact Information

- 10. Daytime Telephone Number
3034087651
- 11. Mobile Telephone Number (if any)
3034087651
- 12. Email Address (if any)
carl.a.zmaila@gmail.com

Mailing Address of Client

NOTE: Provide the client's mailing address. **Do not** provide the business mailing address of the attorney or accredited representative **unless** it serves as the safe mailing address on the application or petition being filed with this Form G-28.

- 13.a. Street Number and Name PO Box 90487
- 13.b. Apt. Ste. Flr. N/A
- 13.c. City or Town San Diego
- 13.d. State CA 13.e. ZIP Code 92169
- 13.f. Province N/A
- 13.g. Postal Code N/A
- 13.h. Country
USA

Part 4. Client's Consent to Representation and Signature

Consent to Representation and Release of Information

I have requested the representation of and consented to being represented by the attorney or accredited representative named in **Part 1.** of this form. According to the Privacy Act of 1974 and U.S. Department of Homeland Security (DHS) policy, I also consent to the disclosure to the named attorney or accredited representative of any records pertaining to me that appear in any system of records of USCIS, ICE, or CBP.



Part 4. Client's Consent to Representation and Signature (continued)


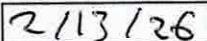
Options Regarding Receipt of USCIS Notices and Documents

USCIS will send notices to both a represented party (the client) and his, her, or its attorney or accredited representative either through mail or electronic delivery. USCIS will send all secure identity documents and Travel Documents to the client's U.S. mailing address.

If you want to have notices and/or secure identity documents sent to your attorney or accredited representative of record rather than to you, please select **all applicable** items below. You may change these elections through written notice to USCIS.


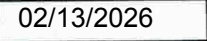


- 1.a. I request that USCIS send original notices on an application or petition to the business address of my attorney or accredited representative as listed in this form.
- 1.b. I request that USCIS send any secure identity document (Permanent Resident Card, Employment Authorization Document, or Travel Document) that I receive to the U.S. business address of my attorney or accredited representative (or to a designated military or diplomatic address in a foreign country (if permitted)).
- NOTE:** If your notice contains Form I-94, Arrival-Departure Record, USCIS will send the notice to the U.S. business address of your attorney or accredited representative. If you would rather have your Form I-94 sent directly to you, select **Item Number 1.c.**
- 1.c. I request that USCIS send my notice containing Form I-94 to me at my U.S. mailing address.

Signature of Client or Authorized Signatory for an Entity

- 2.a. Signature of Client or Authorized Signatory for an Entity
➔ 
- 2.b. Date of Signature (mm/dd/yyyy) 

Part 5. Signature of Attorney or Accredited Representative

I have read and understand the regulations and conditions contained in 8 CFR 103.2 and 292 governing appearances and representation before DHS. I declare under penalty of perjury under the laws of the United States that the information I have provided on this form is true and correct.

1. a. Signature of Attorney or Accredited Representative

1. b. Date of Signature (mm/dd/yyyy) 
2. a. Signature of Law Student or Law Graduate

2. b. Date of Signature (mm/dd/yyyy) 





Affidavit of Support Under Section 213A of the INA

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-864
OMB No. 1615-0075
Expires 10/31/2027

For USCIS Use Only	Affidavit of Support Submitter	Section 213A Review	Number of Support Affidavits in File
	<input type="checkbox"/> Petitioner <input type="checkbox"/> 1st Joint Sponsor <input type="checkbox"/> 2nd Joint Sponsor <input type="checkbox"/> Substitute Sponsor <input type="checkbox"/> 5% Owner	<input type="checkbox"/> MEETS requirements <input type="checkbox"/> DOES NOT MEET requirements Reviewed By: _____ Office: _____ Date (mm/dd/yyyy): _____	<input type="checkbox"/> 1 <input type="checkbox"/> 2 Remarks

To be completed by an Attorney or Accredited Representative (if any).	<input checked="" type="checkbox"/> Select this box if Form G-28 or G-28I is attached.	Attorney State Bar Number (if applicable) <input type="text" value="343486"/>	Attorney or Accredited Representative USCIS Online Account Number (if any) <input type="text" value="007492625438"/>
--	---	---	--

▶ **START HERE - Type or print in black ink.**

Part 1. Basis For Filing Affidavit of Support

I am the sponsor submitting this affidavit of support because (Select **only one** box).

- 1.a. I am the petitioner. I filed or am filing for the immigration of my relative.
- 1.b. I filed an alien worker petition on behalf of the intending immigrant, who is related to me as my
- 1.c. I have an ownership interest of at least 5 percent in which filed an alien worker petition on behalf of the intending immigrant, who is related to me as my
- 1.d. I am the only joint sponsor.
- 1.e. I am the first second of two joint sponsors.
- 1.f. The original petitioner is deceased. I am the substitute sponsor. I am the intending immigrant's

NOTE: As a sponsor, you must include proof of your U.S. citizenship, U.S. national status, or lawful permanent resident status.

Part 2. Information About You (Sponsor)

1. Sponsor's Full Legal Name (**Do not** provide a nickname)

Family Name (Last Name)	Given Name (First Name)	Middle Name (if applicable)
ZMAILA	Carl	Anthony



Part 2. Information About You (Sponsor) (continued)

2. Sponsor's Current Mailing Address

In Care Of Name (if any)

Otavio HAVERROTH SILVA

Street Number and Name

PO Box 90487

Apt. Ste. Flr. Number

N/A

City or Town

San Diego

State

CA

ZIP Code

92169

Province

N/A

Postal Code

N/A

Country

USA

3. Is your current mailing address the same as your physical address?

Yes No

If you answered "No" to **Item Number 3.**, provide your physical address in **Item Number 4.**

4. Sponsor's Physical Address (if different from the address above)

Street Number and Name

2531 Old Kenmare Rd

Apt. Ste. Flr. Number

N/A

City or Town

Lincoln

State

CA

ZIP Code

95648

Province

N/A

Postal Code

N/A

Country

USA

Other Information

5. Country of Domicile

USA

6. Date of Birth (mm/dd/yyyy)

09/13/1985

7. Country of Birth

USA

8. U.S. Social Security Number (Required)

▶ 5 3 0 3 9 2 0 2 1

9. Immigration Status

I am a U.S. citizen.

I am a U.S. national.

I am a lawful permanent resident.

10. Sponsor's A-Number (if any)

▶ A- N/A

11. USCIS Online Account Number (if any)

▶ N/A

Military Service (To be completed by petitioner sponsors only.)

12. I am currently on active duty in the United States Armed Forces or U.S. Coast Guard.

Yes No



Part 3. Information About the Principal Immigrant

1. Principal Immigrant's Full Legal Name (Do not provide a nickname)

Family Name (Last Name)

DE CASTRO MONNIER BORGES

Given Name (First Name)

Maria Teresa

Middle Name (if applicable)

N/A

2. Current Mailing Address

In Care Of Name (if any)

Otavio HAVERROTH SILVA

Street Number and Name

PO Box 90487

Apt. Ste. Flr. Number

N/A

City or Town

San Diego

State

CA

ZIP Code

92169

Province

N/A

Postal Code

N/A

Country

USA

Other Information

3. Country of Citizenship or Nationality

France

4. Date of Birth (mm/dd/yyyy)

03/30/1962

5. Alien Registration Number (A-Number) (if any)

▶ A- 2 3 4 2 2 4 4 2 2

6. USCIS Online Account Number (if any)

▶ N / A

7. Daytime Telephone Number

9497724031

Part 4. Information About the Immigrants You Are Sponsoring

1. I am sponsoring the principal immigrant named in Part 3.

Yes No, I am sponsoring family members in Part 4. as the second joint sponsor or I am sponsoring family members who are immigrating more than six months after the principal immigrant.

2. I am sponsoring the following family members immigrating at the same time or within six months of the principal immigrant named in Part 3. (List family members in Item Numbers 4. - 7. Do not include any relative listed on a separate visa petition.)

3. I am sponsoring the following family members who are immigrating more than six months after the principal immigrant. (List family members in Item Numbers 4. - 7.)

4. Family Member 1

Family Name (Last Name)

N/A

Given Name (First Name)

N/A

Middle Name (if applicable)

N/A

Relationship to Principal Immigrant

N/A

Date of Birth (mm/dd/yyyy)

N/A

Alien Registration Number (A-Number, if any)

▶ N / A

USCIS Online Account Number (if any)

▶ N / A



Part 4. Information About the Immigrants You Are Sponsoring (continued)

5. Family Member 2

Family Name (Last Name)	Given Name (First Name)	Middle Name (if applicable)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Relationship to Principal Immigrant	Date of Birth (mm/dd/yyyy)	Alien Registration Number (A-Number, if any)
<input type="text"/>	<input type="text"/>	<input type="text"/>
USCIS Online Account Number (if any)	▶ <input type="text"/>	

6. Family Member 3

Family Name (Last Name)	Given Name (First Name)	Middle Name (if applicable)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Relationship to Principal Immigrant	Date of Birth (mm/dd/yyyy)	Alien Registration Number (A-Number, if any)
<input type="text"/>	<input type="text"/>	<input type="text"/>
USCIS Online Account Number (if any)	▶ <input type="text"/>	

7. Family Member 4

Family Name (Last Name)	Given Name (First Name)	Middle Name (if applicable)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Relationship to Principal Immigrant	Date of Birth (mm/dd/yyyy)	Alien Registration Number (A-Number, if any)
<input type="text"/>	<input type="text"/>	<input type="text"/>
USCIS Online Account Number (if any)	▶ <input type="text"/>	

If you need additional space, use the space provided in **Part 11. Additional Information**.



For
USCIS
Use
Only

Part 5. Sponsor's Household Size

NOTE: Do not count any member of your household more than once.

Persons you are sponsoring in this affidavit:

1. Enter the total number of immigrants you are sponsoring on this affidavit which includes the principal immigrant listed in **Part 3.**, any immigrants listed in **Part 4., Item Numbers 4. - 7.** and, any additional sponsored immigrants you listed in **Part 11. Additional Information.** Do not count the principal immigrant if you are only sponsoring family members entering more than six months after the principal immigrant.

1

Persons NOT sponsored in this affidavit:

2. Yourself.
3. If you are currently married, enter "1" for your spouse. (**NOTE:** Enter "0" if you already counted your spouse in **Item Number 1.**)
4. If you have dependent children, enter the number here. (**NOTE:** Enter "0" if you already counted your dependent children in **Item Number 1.**)
5. If you have any other dependents, enter the number here. (**NOTE:** Enter "0" if you already counted your other dependents in **Item Number 1.**)
6. If you have sponsored any other persons on Form I-864 or Form I-864EZ who are now lawful permanent residents and you are still obligated to support, enter the number here. (**NOTE:** Enter "0" if you already counted these persons in **Item Number 1.**)
7. If you have siblings, parents, or adult children with the same principal residence who are combining their income with yours by submitting Form I-864A, enter the number here. (**NOTE:** Enter "0" if you already counted these persons in **Item Number 1.**)
8. Add together **Part 5., Item Numbers 1. - 7.** and enter the number here.

1

1

3

6

Household Size:

Part 6. Sponsor's Employment and Income

I am currently:

1. Employed as a/an
2. Name of Employer 1
3. Name of Employer 2 (if applicable)
4. Self-Employed as a/an (Occupation)
5. Retired Since (mm/dd/yyyy)
6. Unemployed Since (mm/dd/yyyy)
7. My current individual annual income is:

Director of Manufacturing

Clark Pacific

\$ 211,805.19

Income you are using from any other person who was counted in your household size, including, in certain conditions, the intending immigrant. (See Form I-864 Instructions.) Please indicate name, relationship, and income.



For
USCIS
Use
Only

Part 6. Sponsor's Employment and Income (continued)

8. Person 1

Name Relationship

Current Income \$

9. Person 2

Name Relationship

Current Income \$

10. Person 3

Name Relationship

Current Income \$

11. Person 4

Name Relationship

Current Income \$

If you need additional space, use the space provided in **Part 11. Additional Information**

Remarks

12. My Current Annual Household Income (Total all lines from **Part 6. Item Numbers 7. - 11.**; the total will be compared to Federal Poverty Guidelines on Form I-864P.) \$

13. The people listed in **Item Numbers 8. - 11.** have completed Form I-864A. I am filing along with this affidavit all necessary Form I-864As completed by these people.

14. One or more of the people listed in **Item Numbers 8. - 11.** do not need to complete Form I-864A because he or she is the intending immigrant and has no accompanying dependents.

Federal Tax Return Information

15. Have you filed a Federal income tax return for each of the three most recent tax years? Yes No

NOTE: You **MUST** attach a photocopy or transcript of your Federal income tax return for only the most recent tax year and complete **Item Number 16.a.** If you believe additional returns may help you to establish your ability to maintain sufficient income, you may submit transcripts or photocopies of your Federal individual income tax returns for the three most recent years and complete **Item Numbers 16.a. - 16.c.**

Type or print the most recent tax year and your total income for that most recent tax year. If the amount was zero, type or print "zero" or if you were not required to file a Federal income tax return type or print "N/A" for not applicable. Type or print "N/A" for not applicable for **Item Numbers 16.b. - 16.c.** if you do are not submitting any additional tax returns.



For USCIS Use Only	
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Part 6. Sponsor's Employment and Income (continued)

My total income (adjusted gross income on IRS Form 1040EZ) as reported on my Federal income tax returns for the most recent year was:

	Tax Year	Total Income
16.a. Most Recent	2024	\$ 195,364
16.b. 2nd Most Recent	2023	\$ 145,941
16.c. 3rd Most Recent	2022	\$ 233,201

17. I was not required to file a Federal income tax return as my income was below the IRS required level and I have attached evidence to support this.

For USCIS Use Only	Household Size	Poverty Guideline	Sponsor's Household Income <i>(Page 5, Line 10)</i>	Remarks
	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8 <input type="checkbox"/> 9 <input type="checkbox"/> Other _____	Year: <u>20</u> Poverty Line: \$ _____	\$ _____ <i>The total value of all assets, line 10, must equal 5 times (3 times for spouses and children of USC's, or 1 time for orphans to be formally adopted in the U.S.) the difference between the poverty guidelines and the sponsor's household income, line 10.</i>	

Part 7. Use of Assets to Supplement Income (if Applicable)

If your income, or the total income for you and your household, from **Part 6, Item Numbers 12. or 16.** exceeds the Federal Poverty Guidelines for your household size, **YOU ARE NOT REQUIRED** to complete this **Part 7.** Skip to **Part 8.**

Your Assets (if applicable)

1. Enter the balance of all cash, savings, and checking accounts. \$
2. Enter the net cash value of real-estate holdings. (Net value means assessed value minus mortgage debt.) \$
3. Enter the net cash value of all stocks, bonds, certificates of deposit, and any other assets not already included in **Item Number 1.** or **Item Number 2.** \$
4. Add together **Item Numbers 1. - 3.** and enter the number here. \$

Assets of your household members (if applicable)

Your household members who are combining their income with yours, report their assets on Form I-864A **Part 4.,** in **Item Number 6.**

5. Add together the household members' assets reported on all the Form I-864A **Part 4., Item Number 6.** and enter the number here. **TOTAL:** \$



Part 7. Use of Assets to Supplement Income (if Applicable) (continued)

Assets of the principal sponsored immigrant (if applicable).

The principal sponsored immigrant is the person listed in **Part 3, Item Number 1**. Only include the assets if the principal immigrant is being sponsored by this affidavit of support.

- 6. Enter the balance of the principal immigrant's savings and checking accounts. \$
- 7. Enter the net cash value of all the principal immigrant's real estate holdings. (Net value means investment value minus mortgage debt.) \$
- 8. Enter the current cash value of the principal immigrant's stocks, bonds, certificates of deposit, and other assets not included in **Item Number 6**. or **Item Number 7**. \$
- 9. Add together **Item Numbers 6 - 8**. and enter the number here. \$

Total Value of Assets

- 10. Add together **Item Numbers 4., 5., and 9.** and enter the number here. **TOTAL:** \$

Part 8. Sponsor's Contract, Contact Information, Certification, and Signature

NOTE: Read the **Penalties** section of the Form I-864 Instructions before completing this part.

Sponsor's Contract

Please note that, by signing this Form I-864, you agree to assume certain specific obligations under the Immigration and Nationality Act (INA) and other Federal laws. The following paragraphs describe those obligations. Please read the following information carefully before you sign Form I-864. If you do not understand the obligations, you may wish to consult an attorney or accredited representative.

What is the Legal Effect of My Signing Form I-864?

If you sign Form I-864 on behalf of any person (called the intending immigrant) who is applying for an immigrant visa or for adjustment of status to a lawful permanent resident, and that intending immigrant submits Form I-864 to the U.S. Government with his or her application for an immigrant visa or adjustment of status, under INA section 213A, these actions create a contract between you and the U.S. Government. The intending immigrant becoming a lawful permanent resident is the consideration for the contract.

Under this contract, you agree that, in deciding whether the intending immigrant can establish that he or she is not inadmissible to the United States as a person likely to become a public charge, the U.S. Government can consider your income and assets as available for the support of the intending immigrant.

What If I Choose Not to Sign Form I-864?

The U.S. Government cannot make you sign Form I-864 if you do not want to do so. But if you do not sign Form I-864, the intending immigrant may not become a lawful permanent resident in the United States.

What Does Signing Form I-864 Require Me To Do?

If an intending immigrant becomes a lawful permanent resident in the United States based on a Form I-864 that you have signed, then, until your obligations under Form I-864 terminate, you must:

- A. Provide the intending immigrant any support necessary to maintain him or her at an income that is at least 125 percent of the Federal Poverty Guidelines for his or her household size (100 percent if you are the petitioning sponsor and are on active duty in the U.S. Armed Forces or U.S. Coast Guard, and the person is your husband, wife, or unmarried child under 21 years of age); and
- B. Notify U.S. Citizenship and Immigration Services (USCIS) of any change in your address, within 30 days of the change, by filing Form I-865.



Part 8. Sponsor's Contract, Contact Information, Certification, and Signature (continued)

What Other Consequences Are There?

If an intending immigrant becomes a lawful permanent resident in the United States based on a Form I-864 that you have signed, then, until your obligations under Form I-864 terminate, the U.S. Government may consider (deem) your income and assets as available to that person, in determining whether he or she is eligible for certain Federal means-tested public benefits and also for state or local means-tested public benefits, if the state or local government's rules provide for consideration (deeming) of your income and assets as available to the person.

This provision does **not** apply to public benefits specified in section 403(c) of the Welfare Reform Act such as emergency Medicaid, short-term, non-cash emergency relief; services provided under the National School Lunch and Child Nutrition Acts; immunizations and testing and treatment for communicable diseases; and means-tested programs under the Elementary and Secondary Education Act.

What If I Do Not Fulfill My Obligations?

If you do not provide sufficient support to the person who becomes a lawful permanent resident based on a Form I-864 that you signed, that person may sue you for this support.

If a Federal, state, local, or private agency provided any covered means-tested public benefit to the person who becomes a lawful permanent resident based on a Form I-864 that you signed, the agency may ask you to reimburse them for the amount of the benefits they provided. If you do not make the reimbursement, the agency may sue you for the amount that the agency believes you owe.

If you are sued, and the court enters a judgment against you, the person or agency that sued you may use any legally permitted procedures for enforcing or collecting the judgment. You may also be required to pay the costs of collection, including attorney fees.

If you do not file a properly completed Form I-865 within 30 days of any change of address, USCIS may impose a civil fine for your failing to do so.

When Will These Obligations End?

Your obligations under a Form I-864 that you signed will end if the person who becomes a lawful permanent resident based on that affidavit:

- A. Becomes a U.S. citizen;
- B. Has worked, or can receive credit for, 40 quarters of coverage under the Social Security Act;
- C. No longer has lawful permanent resident status and has departed the United States;
- D. Is subject to removal, but applies for and obtains, in removal proceedings, a new grant of adjustment of status, based on a new affidavit of support, if one is required; or
- E. Dies.

NOTE: Divorce **does not** terminate your obligations under Form I-864.

Your obligations under a Form I-864 that you signed also end if you die. Therefore, if you die, your estate is not required to take responsibility for the person's support after your death. However, your estate may owe any support that you accumulated before you died.

NOTE: Select the box for either **Item A.** or **B.** in **Item Number 1.** If applicable, select the box for **Item Number 2.**



Part 8. Sponsor's Contract, Contact Information, Certification, and Signature (continued)

Sponsor's Statement

1. Sponsor's Statement Regarding the Interpreter
- A. I can read and understand English, and I have read and understand every question and instruction on this affidavit and my answer to every question.
- B. The interpreter named in **Part 9**, read to me every question and instruction on this affidavit and my answer to every question in , a language in which I am fluent, and I understood everything.
2. At my request, the preparer named in **Part 10**, , prepared this affidavit for me based only upon information I provided or authorized.

Sponsor's Contact Information

3. Sponsor's Daytime Telephone Number
4. Sponsor's Mobile Telephone Number (if any)
5. Sponsor's Email Address (if any)

Sponsor's Declaration and Certification

Copies of any documents I have submitted are exact photocopies of unaltered, original documents, and I understand that USCIS or the U.S. Department of State (DOS) may require that I submit original documents to USCIS or DOS at a later date. Furthermore, I authorize the release of any information from any of my records that USCIS or DOS may need to determine my eligibility for the immigration benefit I seek.

I furthermore authorize release of information contained in this affidavit, in supporting documents, and in my USCIS or DOS records to other entities and persons where necessary for the administration and enforcement of U.S. immigration law.

I certify, under penalty of perjury, that all of the information in my affidavit and any document submitted with it were provided or authorized by me, that I reviewed and understand all of the information contained in, and submitted with, my affidavit, and that all of this information is complete, true, and correct.

- A. I know the contents of this affidavit of support that I signed;
- B. I have read and I understand each of the obligations described in **Part 8**, and I agree, freely and without any mental reservation or purpose of evasion, to accept each of those obligations in order to make it possible for the immigrant indicated in **Part 3**, to become a lawful permanent resident of the United States;
- C. I agree to submit to the personal jurisdiction of any Federal or state court that has subject matter jurisdiction of a lawsuit against me to enforce my obligations under this Form I-864EZ;
- D. Each of the Federal income tax returns submitted in support of this affidavit are true copies, or are unaltered tax transcripts, of the tax returns I filed with the IRS;
- E. I understand that, if I am related to the sponsored immigrant by marriage, the termination of the marriage (by divorce, dissolution, annulment, or other legal process) will not relieve me of my obligations under this Form I-864EZ; and
- F. I authorize the Social Security Administration to release information about me in its records to the USCIS and DOS.

Sponsor's Signature

6. Sponsor's Signature Date of Signature (mm/dd/yyyy)

NOTE TO ALL SPONSORS: If you do not completely fill out this affidavit or fail to submit required documents listed in the Instructions, USCIS or DOS may deny your request.



Part 9. Interpreter's Contact Information, Certification, and Signature

Interpreter's Full Name

- 1. Interpreter's Family Name (Last Name) Interpreter's Given Name (First Name)
- 2. Interpreter's Business or Organization Name

Interpreter's Contact Information

- 3. Interpreter's Daytime Telephone Number
- 4. Interpreter's Mobile Telephone Number (if any)
- 5. Interpreter's Email Address (if any)

Interpreter's Certification and Signature

I certify, under penalty of perjury, that: that I am fluent in English and , and I have interpreted every question on the affidavit and Instructions and interpreted the sponsor's answers to the questions in that language, and the sponsor informed me that they understood every instruction, question, and answer on the affidavit.

- 6. Interpreter's Signature Date of Signature (mm/dd/yyyy)

Part 10. Contact Information, Declaration, and Signature of the Person Preparing this Affidavit, if Other Than the Sponsor

Preparer's Full Name


- 1. Preparer's Family Name (Last Name) Preparer's Given Name (First Name)
- 2. Preparer's Business or Organization Name

Preparer's Contact Information

- 3. Preparer's Daytime Telephone Number
- 4. Preparer's Mobile Telephone Number (if any)
- 5. Preparer's Email Address (if any)

Preparer's Certification and Signature

I certify, under penalty of perjury, that I prepared this affidavit for the sponsor at their request and with express consent and that all of the responses and information contained in and submitted with the affidavit are complete, true, and correct and reflects only information provided by the sponsor. The sponsor reviewed the responses and information and informed me that they understand the responses and information in or submitted with the affidavit.

- 6. Preparer's Signature  Date of Signature (mm/dd/yyyy)



Part 11. Additional Information

If you need extra space to provide any additional information within this contract, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this contract or attach a separate sheet of paper. Type or print your name and A-Number (if any) at the top of each sheet; indicate the **Page Number**, **Part Number**, and **Item Number** to which your answer refers; and sign and date each sheet.

1. Family Name (Last Name) Given Name (First Name) Middle Name (if applicable)

2. A-Number (if any) ▶ A-

3. Page Number Part Number Item Number

N/A

4. Page Number Part Number Item Number

N/A

5. Page Number Part Number Item Number

N/A

6. Page Number Part Number Item Number

N/A



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**Exhibit 1 - Maria
Teresa de Castro
Monnier Borges'
Identification
Documents**



FEDERATIVE REPUBLIC OF BRAZIL
CIVIL REGISTRY OF NATURAL PERSONS

FULL CONTENT BIRTH CERTIFICATE

NAME

MARIA TERESA DE CASTRO MONNIER

CPF Number

721.452.427-91

Registration

088708 01 55 1962 1 00200 162 0124808 87

JULIO CESAR MACEDONIO BUYS II, Officer and Registrar of the 1st Civil Registry Office of Natural Persons of the Capital, Interdictions and Guardianships – RJ, C E R T I F I E S that, at the request of the interested party, the Full Content Certificate from Birth Register Book A-200, therein at page 162 verso, under entry number 124,808, contains the following: On the tenth day of April of nineteen sixty-two, in this Capital city and at my registry office, appeared Jean René Monnier, married, identity card S.R.E. no. 596048, born in France, thirty-one years old, profession naval construction technician, residing at Rua Zamenhof, 15, apartment 201, Tijuca, who declared, in the presence of the witnesses José de Castro, Brazilian, single, driver, residing at Rua Lopes Trovão, 116, house/apartment 6, Professional Card no. 1297-S/83, and José Augusto Siqueira, Brazilian, married, military personnel, residing at Rua Ferreira de Araújo, 34, Military Police card no. 00785, that at the Hospital dos Servidores do Estado, in this city, on the thirtieth day of March last: (03/30/1962) at ten fifteen p.m., **MARIA TERESA DE CASTRO MONNIER** was born, the first of this name, female, white, legitimate daughter of the declarant and of Wanda de Castro Monnier, born in the State of Minas Gerais, thirty-one years old, profession public servant, married in this city, residing at the above-mentioned address, paternal grandparents Marcel Monnier and Marie Chassignet, maternal grandparents Sebastião de Castro and Guilhermina Rodrigues de Castro. For the record, I have drawn up this document, which, having been read and found correct, they sign. I, the sworn clerk, wrote it. And I, Aura Ponce Gomes de Paiva, Deputy Civil Registry Officer, sign it. Jean René Monnier, José de Castro, José Augusto Siqueira. The following appears in the margin of the document: ANNOTATION DATED 02/15/2024: The registered person is enrolled in the CPF under no. 721.452.427-91, according to consultation carried out on this date with the database of the Brazilian Federal Revenue Service, made available by the Civil Registry Information Center (CRC). I, Rafael Castro de Santana, recorded it in Book A-200, page 162 verso, under entry 124,808. That is what was contained in the referred record, here well and faithfully transcribed from the original, to which I refer and certify.

CNS no.: 08870-8

1st Civil Registry Office of Natural Persons of Rio de Janeiro – RJ

Name of the Officer:

JULIO CESAR MACEDONIO BUYS II

Rua Praia da Olaria 155, Cocotá, Ilha do Governador,
21910-295, Rio de Janeiro – RJ

The contents of the certificate are true. I certify
Rio de Janeiro – RJ, January 29, 2026.

-----//signature//-----

Fabio da Silva Cypriano – Clerk – Registration no.
94-20463



Judiciary Branch – (TJERJ)
Judicial Administrative Department
Electronic Inspection Seal: **EFBP96277-BWS**
Check the validity of the seal at:
http://www4.tjrj.jus.br/Portal-Extrajudicial/con_sultaselo/

Fabio da Silva Cypriano
1st Civil Registry Office of
Natural Persons – Capital/RJ
CLERK
Registration no. 94-20463

IA014740785

Fees: Table 18, Item 8a + FETJ 20% + FUNDPERJ 5% + FUNPERJ 5% + FUNARPEN 6% + ISS = TOTAL: BRL 235.58

 CNJ National Council of Justice		BRASIL APOSTILLE (La Haye Convention of October 5, 1961)	
1. Country:		FEDERATIVE REPUBLIC OF BRAZIL	
This public document			
2. Has been signed by:		FABIO DA SILVA CYPRIANO	
3. Acting in the capacity of:		CLERK	
4. Bears the seal/stamp of:		1st Civil Registry Office of Natural Persons of Rio de Janeiro – RJ	
Certified			
5. At:	RIO DE JANEIRO	6. On the day:	01/29/2026
7. By:		Fabio Da Silva Cypriano	
8. N°:		0167711-26	
9. Seal/Stamp:			
10. Signature:		-----//Signature//----- <i>Electronic Signature</i>	

Type of document: **FULL CONTENT BIRTH CERTIFICATE - ELECTRONIC APOSTILLE SEAL: EFBP96770|SUB**

Name of holder of document: **MARIA TERESA DE CASTRO MONNIER**

This Apostille certifies only the signature, the capacity of the person signing it, and, where appropriate, the seal or stamp the public document bears. It does not certify the content of the document for which it was issued.

This Apostille was signed with an electronic signature, following Law No. 11,419/2006.


Please use this QR Code to check the authenticity of this Apostille and its electronic signature. A copy of the underlying public document is also accessible from the same page.

Any questions about this Apostille may be directed to the Ombudsman of the CNJ:

(61) 3772-7800
servicos@notariado.org.br

The authenticity of this Apostille and its electronic signature, along with the underlying public document, may be verified at:

<https://apostil.org.br>



Code
0167711-26
CRC
7B8C1B52



BR 088708 012595809

REGISTRATION DETAILS		
REGISTRATION STANDARD		YEAR OF REGISTRATION
		TYPE OF BOOK, BEING:
		1 BOOK A (BIRTH)
		2 BOOK B (MARRIAGE)
		3 BOOK B (RECORD OF RELIGIOUS MARRIAGE FOR CIVIL PURPOSES)
		4 BOOK C (DEATH)
		5 BOOK C (STILLBOM REGISTRY)
		6 BOOK D (PUBLICATION OF BANNIS)
		7 BOOK E (OTHER ACTS RELATED TO CIVIL REGISTRATION)
	DETAILS	
	NATIONAL SERVICE CODE UNIQUE IDENTIFICATION OF THE REGISTRY OFFICE	
	COLLECTION CODE, BEING:	
	01-OWN COLLECTION	
	OTHER INCORPORATED COLLECTIONS	
	TYPE OF SERVICE PROVIDED, BEING:	
	51 NOTARY SERVICE	BOOK NUMBER
	52 TITLE PROTEST SERVICE	PAGE NUMBER
	53 REAL ESTATE REGISTRATION SERVICE	RECORD NUMBER
	54 TITLE AND DOCUMENT REGISTRATION SERVICE OF LEGAL ENTITIES	CHECK DIGIT
	55 CIVIL REGISTRY SERVICE FOR NATURAL PERSONS	
	56 MARITIME CONTRACT REGISTRATION SERVICE	
	57 DISTRIBUTION REGISTRATION	

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English, as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: February 2, 2026

OS Nº 1443094



REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

CERTIDÃO EM INTEIRO TEOR DE NASCIMENTO

NOME

MARIA TERESA DE CASTRO MONNIER

Número do CPF

721.452.427-91


Matrícula

088708 01 55 1962 1 00200 162 0124808 87

JULIO CESAR MACEDÔNIO BUYS II, Oficial e Registrador do 1º Registro Civil das Pessoas Naturais da Capital de Interdições e Tutelas - RJ. C E R T I F I C A que a pedido da parte interessada, a certidão Inteiro Teor do Livro de Nascimento A-200, dele à(s) fls 162V, sob o número de ordem 124808, consta o seguinte teor: Aos dez de abril de mil novecentos e sessenta e dois nesta Capital e em meu cartório, compareceu Jean René Monnier, casado, cart. S.R.E. 596048 natural da França com trinta e um anos, profissão técnico constr. Naval residente rua Zamenhof, 15 -aptº 201 - Tijuca tendo dito perante as testemunhas: José de Castro, brasileiro, solteiro, condutor, res. R.Lopes Trovão, 116-c/6 - Cart.Prof. 1297-S/83ª e José Augusto Siqueira, brasileiro, casado, militar, res. Rua Ferreira de Araújo, 34-cart. P.M. 00785 que no Hospital dos Servidores do Estado, nesta cidade no dia trinta de março findo: (30-3-1962) às vinte e duas horas e quinze minutos nasceu **MARIA TERESA DE CASTRO MONNIER**, a 1ª dêste nome do sexo feminino de côr branca filha legítima do declarante e de Wanda de Castro Monnier natural de Minas Gerais com trinta e um anos, profissão func. público casados nesta cidade residente na casa acima mencionada avós paternos Marcel Monnier e Marie Chassignet avós maternos Sebastião de Castro e Guilhermina Rodrigues de Castro. Para constar, lavrei êste têrmo que, lido e achado conforme, assinam. Eu, escrevente juramentado, o escrevi. E eu, Aura Ponce Gomes de Paiva, subst. Oficial do Registro Civil, o subscrevo. Jean René Monnier, José de Castro, José Augusto Siqueira. Consta à margem do termo: ANOTAÇÃO DATADA DE 15/02/2024: A registrada está inscrito no CPF sob o nº 721.452.427-91, conforme consulta realizada nesta data junto à base de dados da Receita Federal do Brasil disponibilizada pela Central de Informações do Registro Civil-CRC. Eu Rafael Castro de Santana, anotei no livro: A-200, folhas: 162V, sob o termo: 124808. Era o que se continha na referida peça, aqui bem e fielmente transcrita do próprio original ao qual me reporto e dou fé.

CNS nº: 08870-8
1º Registro Civil de Pessoas Naturais do Rio de Janeiro - RJ
Nome do Oficial:
JÚLIO CESAR MACEDÔNIO BUYS II
Praia da Olaria, nº 155, Cocotá, Ilha do Governador
21910-295 - Rio de Janeiro - RJ.

O conteúdo da certidão é verdadeiro. Dou fé.
Rio de Janeiro - RJ, 29 de janeiro de 2026.


Fabio da Silva Cypriano - Escrevente - Matrícula - 94 -
20463



Poder Judiciário - TJERJ
Corregedoria Geral da Justiça
Selo de Fiscalização Eletrônico
EFBP96277-BWS
Consulte a validade do selo em:
http://www4.tjrj.jus.br/Portal-Extrajudicial/con_sultaselos/

Fabio da Silva Cypriano
1º RCPN - Capital/RJ
ESCREVENTE
Matrícula: 94-20463

Emolumentos: Tab.18, Item 8a + FETJ 20% + FUNDPERJ 5% + FUNPERJ 5% + FUNARPEN 6% + ISS = TOTAL R\$ 235,58



CNJ CONSELHO NACIONAL DE JUSTIÇA

BRASIL
APOSTILLE
(Convention de La Haye du 5 octobre 1961)

1. País: (Country / Pays):		REPÚBLICA FEDERATIVA DO BRASIL	
Este documento público (This public document / Le présent acte public)			
2. Foi assinado por: (Has been signed by / A été signé par)		FABIO DA SILVA CYPRIANO	
3. Na qualidade de: (Acting in the capacity of / Agissant en qualité de)		ESCREVENTE	
4. Tem o selo / carimbo de: (Bears the seal / stamp of / Est revêtu du sceau / timbre de)		1ºRCPN/RJ	
Certificado (Certified / Attesté)			
5. Em: (At / À):	RIO DE JANEIRO	6. No dia: (The / Le):	29/01/2026
7. Por: (By / Par):	Fabio Da Silva Cypriano		
8. Nº: (Nº / Sous nº):	0167711-26		
9. Selo / Carimbo: (Seal / Stamp / Sceau / Timbre)			10. Firma: (Signature)
			Assinatura Eletrônica Electronic Signature Signature Électronique

Tipo de Documento:
(Type of document / Type d'acte)
Nome do titular:
(Name of holder of document / Nom du titulaire)
CERTIDÃO EM INTEIRO TEOR DE NASCIMENTO - SELO DE FISCALIZAÇÃO ELETRÔNICO DA APOSTILA: EFBP96770/SUB MARIA TERESA DE CASTRO MONNIER

Esta Apostila certifica apenas a assinatura, a capacidade do signatário e, quando apropriado, o selo ou carimbo constantes no documento público. Ela não certifica o conteúdo do documento para o qual foi emitida.

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L'authenticité de cette Apostille, de la signature électronique, ainsi que de l'acte public sous-jacent peut être vérifiée sur:

A presente Apostila foi firmada com assinatura eletrônica, conforme a Lei nº 11.419/2006.

This Apostille was electronically signed in accordance with Law nº 11.419/2006.

Cette Apostille a été signée par une signature électronique, d'après la Loi nº 11.419/2006.

Dúvidas a respeito desta Apostila entrar em contato com a Ouvidoria do CNJ:

Any questions about this Apostille may be directed to the Ombudsman of the CNJ:

Veuillez contacter l'Ombudsman de la CNJ pour toute question relative à cette Apostille.

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Veuillez utiliser ce Code QR pour vérifier l'authenticité de cette Apostille et de sa signature électronique. Une copie de l'acte public sous-jacent est également disponible sur la même page.



Código (Code / Code)
0167711-26
CRC
7BEC1B52



<https://apostil.org.br>
servicos@cnbcf.org.br
(61) 3772-7800

BR 088708 012595809



MATRÍCULA PADRÃO		DETALHAMENTO DA MATRÍCULA	
		ANO DO REGISTRO	
		TIPO DO LIVRO, SENDO:	
		1. LIVRO A (NASCIMENTO)	
		2. LIVRO B (CASAMENTO)	
		3. LIVRO C (REGISTRO DE CASAMENTO RELIGIOSO PARA FINS CIVIS)	
		4. LIVRO D (ÓBITO)	
		5. LIVRO E (REGISTRO DE NATIMORTOS)	
		6. LIVRO F (REGISTRO DE PROCLAMAS)	
		7. LIVRO G (DEMAIS ATOS RELATIVOS AO REGISTRO CIVIL)	
		NÚMERO DO LIVRO	
		NÚMERO DA FOLHA	
		NÚMERO DO TERMO	
		DÍGITO VERIFICADOR	
		DETALHAMENTO	
		CÓDIGO NACIONAL DA SERVENTIA (IDENTIFICAÇÃO ÚNICA DO CARTÓRIO)	
		CÓDIGO DO ACESSO, SENDO:	
		01 - ACESSO PRÓPRIO	
		OUTROS - ACESSOS INCORPORADOS	
		TIPO DE SERVIÇO PRESTADO, SENDO:	
		01 - SERVIÇO DE NOTAS	
		02 - SERVIÇO DE PROTESTO DE TÍTULOS	
		03 - SERVIÇO DE REGISTRO DE IMÓVEIS	
		04 - SERVIÇO DE REGISTRO DE TÍTULOS E DOCUMENTO CIVIL DE PESSOA JURÍDICA	
		05 - SERVIÇO DE REGISTRO CIVIL DAS PESSOAS NATURAIS	
		06 - SERVIÇO DE REGISTRO DE CONTRATOS MARIITIMOS	
		07 - REGISTRO DE DISTRIBUIÇÃO	

RÉPUBLIQUE FRANÇAISE

Passport

25EE30099 3

RF

Union européenne

*Unión europea / Den europæiske union
Europäische Gemeinschaft / Ευρωπαϊκή Ένωση
European Union / An tAontas Eorpach
Unione europea / Europese unie / Uniao europeia
European unioni / Europeiska unionen*

République française

*Repubblica francese / Den franske republik
Französische Republik / Γαλλική Δημοκρατία
The French Republic / Poblacht na Fraince
Repubblica francese / Republiek Frankrijk
República francesa / Ranskan tasavalta
Republiken Frankrike*

Passport

*Passaporte / Pas / Reisepass / Διαβατήριο
Passport / Pas / Passaporto / Paspoort
Passaporte / Passi / puss*

25EE30099

01

Union européenne



U.E.

ESP
1. Apellidos 2. Nombre 3. Nacionalidad 4. Fecha de nacimiento 5. Sexo 6. Lugar de nacimiento 7. Fecha de expedición 8. Fecha de caducidad 9. Autoridad 10. Firma del titular 11. Domicilio 12. Talla 13. Color de ojos

DNK
1. Etternavn 2. Fornavn 3. Nationalitet 4. Fødselsdato 5. Køn 6. Fødested 7. Udstedelsesdato 8. Gyldigt indtil 9. Myndighed 10. Indehaverens underskrift 11. Bopæl 12. Højde 13. Øjenfarve

D
1. Name 2. Vorname 3. Staatsangehörigkeit 4. Geburtsort 5. Geschlecht 6. Geburtsort 7. Ausstellungsdatum 8. Gültig bis 9. Behörde 10. Unterschrift des Inhabers 11. Wohnort 12. Größe 13. Augenfarbe

GRC
1. Επώνυμο 2. Όνομα 3. Εθνικότητα 4. Ημερομηνία γεννήσεως 5. Φύλο 6. Τόπος καταγωγής 7. Ημερομηνία έκδοσης 8. Αρχή στρώ 9. Αρχή 10. Υπογραφή κατόχου 11. Διεύθυνση 12. Ύψος 13. Χρώμα οφθαλμών

GBR
1. Name 2. Given names 3. Nationality 4. Date of birth 5. Sex 6. Place of birth 7. Date of issue 8. Date of expiry 9. Authority 10. Holder's signature 11. Residence 12. Height 13. Colour of eyes

IRL
1. Sloinne 2. Ainmíneam (meadh) 3. Náisiúnacht 4. Dátú breithe 5. Gúlas 6. Ait bhreithe 7. Dátú eisiúna 8. Ás íochúim 9. Udaire 10. Síniú an tsuíbhíre 11. Ait chónaithe 12. Airde 13. Dath na íú

ITA
1. Cognome 2. Nome 3. Cittadinanza 4. Data di nascita 5. Sesso 6. Luogo di nascita 7. Data di rilascio 8. Data di scadenza 9. Autorità 10. Firma del titolare 11. Residenza 12. Statura 13. Occhi

NLD
1. Naam 2. Voornamen 3. Nationaliteit 4. Geboortedatum 5. Geslacht 6. Geboorteplaats 7. Afgiftedatum 8. Geldig tot 9. Instancie 10. Hoofdtekening van de houder 11. Woonplaats 12. Lengte 13. Kleur ogen



Union européenne



U.E.

PRT
1. Apellidos 2. Nomes próprios 3. Nacionalidade 4. Data de nascimento 5. Sexo 6. Local de nascimento 7. Data de emissão 8. Válido até 9. Autoridade 10. Assinatura do titular 11. Domicílio 12. Altura 13. Cor dos olhos

FIN
1. Sukunimi 2. Etunimi 3. Kansalaisuus 4. Syntymäaikä 5. Sukupuoli 6. Syntymäpaikka 7. Myöntetty 8. Voimassaoloaika 9. Viranomainen 10. Heltijän nimi/merkit 11. Korkeus 12. Pitäys 13. Sini

SWE
1. Etternamn 2. Fornamn 3. Nationalitet 4. Födelse datum 5. Køn 6. Födelseort 7. Utgåvdatum 8. Sida giltighetstid 9. Myndighet 10. Postsignaturer omfång 11. Bostadsort 12. Längd 13. Ögonfärg

AMÉRIQUE





Visas Visas Visas



Visas

REUNION



ALSACE



Visas Visas Visas



Visas



Visas Visas Visas



Visas



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REGION
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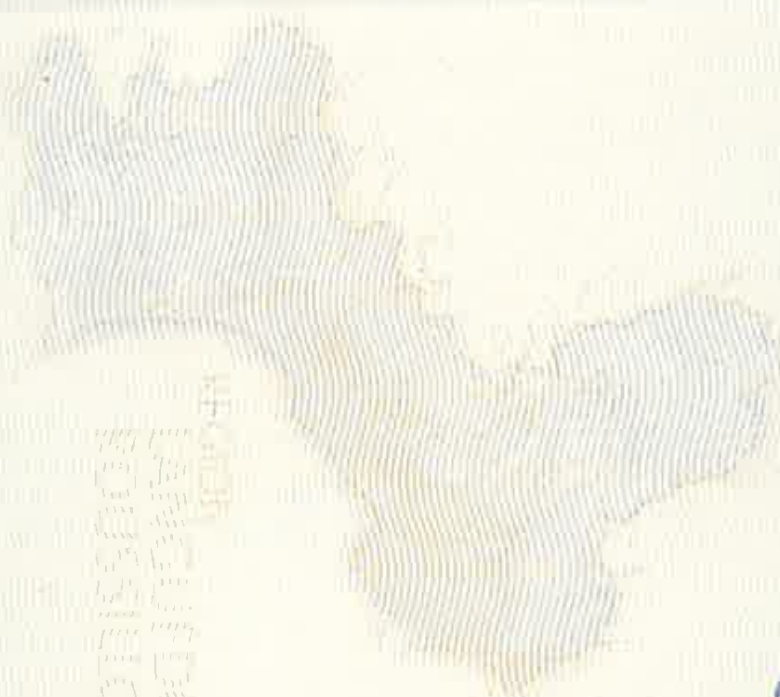
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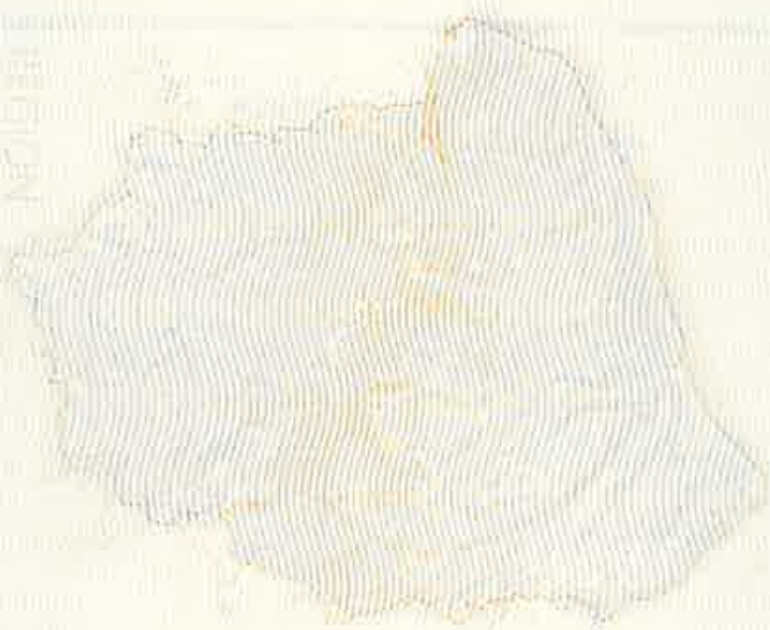
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CHARENTES

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Visas Visas Visas



Visas



REGION
PROVENCE ALPES
CÔTE D'AZUR

08 00 30 00 99

Este passaporte contém 48 páginas numeradas.
Ce passeport contient 48 pages numérotées.
This passport contains 48 numbered pages.
Este pasaporte contiene 48 páginas numeradas.

Roga-se às autoridades estrangeiras que prestem ao titular deste passaporte auxílio e assistência em caso de necessidade.

Les autorités des Etats étrangers sont priées de bien vouloir prêter au titulaire de ce passeport aide et assistance au besoin.

Foreign authorities are requested to afford the bearer such assistance and protection as may be necessary.

Se ruega a las autoridades extranjeras que presten al titular de este pasaporte auxilio y asistencia en caso de necesidad.

Este passaporte é válido para todos os países com os quais o Brasil mantém relações diplomáticas.

Ce passeport est valable dans tous les pays avec lesquels le Brésil maintient des relations diplomatiques.

This passport is valid for all countries with which Brazil maintains diplomatic relations.

Este pasaporte es válido para todos los países con los que Brasil mantiene relaciones diplomáticas.

BRA

Este documento pertence à
Ce document appartient à la
This document is the property of the
Este documento pertenece a la

REPÚBLICA FEDERATIVA DO BRASIL

**PASSAPORTE OFICIAL
PASSEPORT OFFICIEL
OFFICIAL PASSPORT
PASAPORTE OFICIAL**



35962

SB135962



Maria Teresa de Castro Monnier Borges

Assinatura do titular / Signature du titulaire
Bearer's signature / Firma del titular

Este passaporte deve ser assinado pelo titular,
salvo em caso de incapacidade.

Ce passeport doit être signé par le titulaire,
sauf en cas d'incapacité

This passport must be signed,
except where the bearer is unable to do so

Este passaporte debe ser firmado por el titular,
salvo en caso de incapacidad

REPÚBLICA FEDERATIVA DO BRASIL

PASSAPORTE
PASSPORT



TIPO / TYPE	PAÍS EMISSOR / ISSUING COUNTRY	PASSAPORTE Nº / PASSPORT No.
P	BRA	SB135962
SOBRENOME / SURNAME		
DE CASTRO MONNIER BORGES		
NOME / GIVEN NAMES		
MARIA TERESA		
NACIONALIDADE / NATIONALITY		
BRASILEIRA		
DATA DE NASCIMENTO / DATE OF BIRTH	IDENTIDADE Nº / PERSONAL No.	
30 MAR/MAR 1962		
SEXO / SEX	NATALIDADE / PLACE OF BIRTH	
F	RIO DE JANEIRO, RJ, BRASIL	
DATA DE EXPEDIÇÃO / DATE OF ISSUE	AUTORIDADE / AUTHORITY	
04 NOV/NOV 2019	ERERIO	
VÁLIDO ATÉ / DATE OF EXPRY		
03 NOV/NOV 2024		

P<BRADE<CASTRO<MONNIER<BORGES<<MARIA<TERESA<
SB135962<3BRA6203308F2411037<<<<<<<<<<<<<<<<<<<00

2024

VISTOS VISAS

UNITED STATES OF AMERICA

VISA

Issuing Post Name: RIO DE JANEIRO

Surname: DE CASTRO MONNIER BORGES

Given Name: MARIA TERESA

Passport Number: SB135962

Sex: F

Birth Date: 30MAR1962

Nationality: BRZL

Control Number: 20240229890001

Visa Type / Class: O A2

Entries: M

Issue Date: 24JAN2024

Expiration Date: 21JAN2026

Annotation: TDY

1010

OFFICIAL TRAVEL ONLY

T4704802*

VNUSADE<CASTRO<MONNIER<BORGES<<MARIA<TERESA<
 SB135962<3BRA6203308F2601216A2RDJ1Q0KN843082

**Exhibit 2 - Maria
Teresa de Castro
Monnier Borges'
Evidence of Lawful
Admission**

 For: **MARIA DE CASTRO MONNIER**



U.S. Customs and Border Protection
Securing America's Borders

Most Recent I-94

Note to employers, local, state or federal agency granting benefits:

Please visit the CBP I-94/I-95 Website and click on the tab for "Get Most Recent I-94/I-95" to perform a search for the applicant to confirm that the biographic and travel information displayed on this I-94/I-95 printout matches the "Get Most Recent I-94/I-95" returned results for this applicant. Reference the CBP I-94/I-95 Website FAQs.

Admission I-94 Record Number: 763840981A3

Arrival/Issued Date: 2024 February 11

Class of Admission: WT

Admit Until Date: 2024 May 10

Details provided on the I-94 Information form:

Last/Surname: DE CASTRO MONNIER

First (Given) Name: MARIA

Birth Date: 1962 March 30

Document Number: 15CL51059

Country of Citizenship: France

-
- ▶ Effective April 26, 2013, DHS began automating the admission process. An alien lawfully admitted or paroled into the U.S. is no longer required to be in possession of a preprinted Form I-94/I-95. A record of admission printed from the CBP website constitutes a lawful record of admission. See 8 CFR § 1.4(d).
 - ▶ What to do if someone requests your admission info: If an employer, local, state or federal agency requests admission information, present your admission (I-94/I-95) number along with any additional required documents requested by that employer or agency.
 - ▶ For security, close your browser after retrieving your I-94/I-95 number.

OMB No. 1651-0111
Expiration Date: 02/28/2026

View Travel History

Travel history includes up to 100 arrivals and departures spanning the last ten years


Travel History Results

Document Number: **15CL51059**

Document Country of Issuance: **France**

Row	DATE	TYPE	LOCATION
1	2024-02-11	Arrival	LOS
2	2022-05-24	Departure	SFR
3	2022-05-06	Arrival	MON
4	2019-05-21	Departure	LOS
5	2019-04-29	Arrival	LOS
6	2017-04-21	Departure	Unavailable
7	2017-04-14	Arrival	Unavailable
8	2017-04-08	Departure	Unavailable
9	2017-04-08	Arrival	Unavailable

OMB No. 1651-0111 Expiration Date: 02/28/2026

 Official Website of the Department of Homeland Security



U.S. Customs and Border Protection



[Download](#)  [Print](#)  [Close](#) 

AUTHORIZATION APPROVED

Your travel authorization has been approved and you are authorized to travel to the United States under the Visa Waiver Program. This does not guarantee admission to the United States; a Customs and Border Protection (CBP) officer at a port of entry will have the final determination.

If necessary, you can update the following information on an approved authorization: address while in the United States and e-mail address. To access your travel authorization, you will be required to provide your application number, passport number, and birth date. If you need to change any other information on the form, you must apply for a new travel authorization.

PAYMENT RECEIPT

You have successfully submitted payment for the application listed below. A request by the cardholder to the bank or PayPal for a refund of fees will result in an automatic denial of the application. Please print this page for your personal records.

NAME	DATE OF BIRTH	APPLICATION NUMBER	PASSPORT NUMBER	STATUS	EXPIRES
MARIA TERESA DE CASTRO MONNIER BORGES	Mar 30, 1962	27J9T3S672I07499	15CL51059	Authorization Approved	May 1, 2024

PAYMENT SUMMARY

Payment Received: US \$14.00

Payment Date: May 1, 2022 2:22:42 PM

Payment Tracking Code: 26VV8OKF



(<https://www.VisitTheUSA.com>)

[VisitTheUSA.com](https://www.VisitTheUSA.com)

To begin planning your trip to the United States today, please visit [VisitTheUSA.com \(https://www.visitTheUSA.com\)](https://www.visitTheUSA.com), the Official Travel and Tourism website of the United States.

U.S. Customs and Border Protection (CBP) has developed a new program called **Automated Passport Control (APC)** (<https://www.cbp.gov/travel/us-citizens/apc>) that expedites the entry process for eligible Visa Waiver Program international travelers by providing an automated process through CBP's Primary Inspection area. To learn more about APC and participating airports following this link:

<https://www.cbp.gov/travel/us-citizens/apc> (<https://www.cbp.gov/travel/us-citizens/apc>)

HAVE A NICE TRIP. WELCOME TO THE UNITED STATES.

DHS recommends you print this screen for your records.

To retrieve an application, select "Check ESTA Status" from the global navigation menu or home page. For additional guidance, select "How do I retrieve my application?" from the Help section of this website.

Paperwork Reduction Act: An agency may not conduct or sponsor an information collection and a person is not required to respond to this information unless it displays a current valid OMB control number and an expiration date. The control number for this collection is 1651-0111. The estimated average time to complete this application is 23 minutes. If you have any comments regarding this burden estimate you can write to U.S. Customs and Border Protection, Office of Regulations and Rulings, 90 K Street, NE, 10th Floor, Washington DC 20229. Expiration April 30, 2023.

The ESTA logo is a registered trademark of the U.S. Department of Homeland Security. Its use, without permission, is unauthorized and in violation of trademark law. For more information, or to request the use of the logo, please go to **help.cbp.gov** (<http://help.cbp.gov>) and submit a request by clicking on "Ask a Question." When selecting the Product (under Additional Information) use "ESTA" and the sub-product "Logo Assistance" to expedite handling of your request.

**Exhibit 3 - Maria
Teresa de Castro
Monnier Borges'
Evidence of Marital
Status**

Digitally signed document following MP no. 2200-2/2001 that established the Brazilian Public Key Infrastructure (ICP-BRASIL)



Federative Republic of Brazil
Civil Registry of Natural Persons

Marriage Certificate

NAMES	CPF
CARLOS JOSÉ BORGES	NO INFORMATION
MARIA TERESA DA CASTRO MONNIER	721.452.427-91

REGISTRATION

088567 01 55 1978 2 00022 296 0010817 38

FULL BIRTH NAMES, DATES AND PLACES OF BIRTH, NATIONALITY, AND PARENTS' NAMES OF THE SPOUSES:

HE: CARLOS JOSÉ BORGES, SINGLE, FROM MINAS GERAIS - MG, BORN ON JANUARY 8, 1961, OF BRAZILIAN NATIONALITY, SON OF CARLOS BORGES AND ROSA LOPES BORGES. X-X-X SHE: MARIA TERESA DA CASTRO MONNIER, SINGLE, FROM RIO DE JANEIRO - RJ, BORN ON, OF BRAZILIAN NATIONALITY, DAUGHTER OF JEAN RENE MONNIER AND WANDA DE CASTRO MONNIER. X-X-X

MARRIAGE REGISTRATION DATE IN FULL	DAY	MONTH	YEAR
DECEMBER TWENTY-NINE, NINETEEN SEVENTY-EIGHT.	29	12	1978

MARRIAGE PROPERTY SYSTEM
SEPARATION OF PROPERTY

NAME THAT EACH OF THE SPOUSES HAS BEEN USING (WHEN THERE IS A CHANGE).
THE GROOM DID NOT CHANGE HIS NAME. THE BRIDE BEGAN TO USE THE NAME MARIA TERESA DA CASTRO MONNIER BORGES.

ANNOTATIONS / NOTES TO BE ADDED
THE MARRIAGE WAS PERFORMED IN THE MARRIAGE HALL AT 9:00 A.M., BEFORE THE CIVIL REGISTRY JUDGE, DR. BENVINDES ARISTEU LUNZ, IN THE PRESENCE OF THE WITNESSES JEAN MONNIER AND WANDA DE CASTRO MONNIER. THE RECORD WAS ENTERED IN BOOK BP-22, PAGE 296, ENTRY NO. 10,817. SAID BOOK WAS RENAMED BOOK B-22, PURSUANT TO RULING NO. 88/2009 AND NOTICE NO. 43/2010 ISSUED BY THE GENERAL COURT OF JUSTICE OF THE STATE OF RIO DE JANEIRO (CGJ-RJ). X-X-X

REGISTRATION NOTES
NO INFORMATION

This certificate was drawn up by Felipe Gonçalves de Oliveira Lima, Deputy Clerk of the Civil Registry of Natural Persons of Rio de Janeiro – 11th Civil Registry Office (RCPN), who electronically signed it on May 4, 2023, pursuant to Ruling No. 46/2015 of the National Council of Justice.

The contents of this certificate are true. I certify.

Certificate issued on May 4, 2023.

This is a public electronic document, issued pursuant to Provisional Measure No. 2,200-2, dated 08/24/2001, and is valid only in digital format; reproduction is prohibited.

Civil Registry Office of Natural Persons
Rio de Janeiro – 11th Civil Registry Office (RCPN-RJ)
ROGÉRIO ALMEIDA GARRIDO - Registrar
Avenida Dom Hélder Câmara, 6776 – Pilares –
ZIP Code: 20751-002
Email: 11rcpn@infolink.com.br
Phone: +55 (21) 2220-2725

Digital signature validation
www.registrocivil.org.br/validacao
Hash Code: BFCA22351099156BBC72B84AD1E1FB08
National Civil Registry Information Center -
(CRC Nacional)



Judiciary Branch – TJERJ
Judicial Administrative Department
Electronic Inspection Seal
EEMU-99082 EJK
Check seal validity at: www3.tjrj.jus.br/sitepublico
Within 2 business days from the issuance of this document

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English, as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: January 28, 2026

Documento assinado digitalmente conforme MP nº 2200-2/2001 que instituiu a Infraestrutura de Chaves Públicas Brasileira (ICP-BRASIL)



REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

CERTIDÃO DE CASAMENTO

NOMES

CARLOS JOSÉ BORGES

CPF

SEM INFORMAÇÃO

MARIA TERESA DA CASTRO MONNIER

CPF

721.452.427-91

MATRÍCULA

088567 01 55 1978 2 00022 296 0010817 38

NOMES COMPLETOS DE SOLTEIRO, DATAS DE NASCIMENTO, NATURALIDADE, NACIONALIDADE E FILIAÇÃO DOS CÔNJUGES

ELE: CARLOS JOSÉ BORGES, SOLTEIRO, NATURAL DE MINAS GERAIS - MG, NASCIDO EM 08 DE JANEIRO DE 1961, DE NACIONALIDADE BRASILEIRA, FILHO DE CARLOS BORGES E ROSA LOPES BORGES. X-X-X ELA: MARIA TERESA DA CASTRO MONNIER, SOLTEIRA, NATURAL DO RIO DE JANEIRO - RJ, NASCIDA EM , DE NACIONALIDADE BRASILEIRA, FILHA DE JEAN RENÉ MONNIER E WANDA DE CASTRO MONNIER. X-X-X

DATA DO REGISTRO DO CASAMENTO (POR EXTENSO)

VINTE E NOVE DE DEZEMBRO DE MIL NOVECENTOS E SETENTA E OITO.

DIA

29

MÊS

12

ANO

1978

REGIME DE BENS DO CASAMENTO

SEPARAÇÃO DE BENS.

NOME QUE CADA UM DOS CÔNJUGES PASSOU A UTILIZAR (QUANDO HOUVER ALTERAÇÃO)

O NOIVO NÃO MUDOU SEU NOME. A NOIVA PASSOU A USAR O NOME DE MARIA TERESA DA CASTRO MONNIER BORGES.

AVERBAÇÕES / ANOTAÇÕES À ACRESCER

O CASAMENTO FOI REALIZADO NA SALA DOS CASAMENTO ÀS 9:00 HORAS, PERANTE O JUZ DO REGISTRO CIVIL DR. BENVINDES ARISTEU LUNZ, NA PRESENÇA DAS TESTEMUNHAS: JEAN MONNIER E WANDA DE CASTRO MONNIER. REGISTRO FEITO NO LIVRO BP-22, FOLHA 296, TERMO 10817. LIVRO RENOMEADO PARA B-22, CONFORME PROVIMENTO 88/2009 E AVISO 43/2010 DA CGJ-RJ. X-X-X

ANOTAÇÕES DE CADASTRO

SEM INFORMAÇÕES

Certidão lavrada por Felipe Gonçalves de Oliveira Lima - Escrevente-Substituto do Registro Civil das Pessoas Naturais de Rio de Janeiro - Ofício do 11º RCPN, o(a) qual assinou eletronicamente aos 04 de Maio de 2023, nos termos do Provimento nº 46/2015 do Conselho Nacional de Justiça

O conteúdo da certidão é verdadeiro. Dou fé

Certidão emitida em 04 de Maio de 2023

Este é um documento público eletrônico, emitido nos termos da Medida Provisória 2200-2, de 24/08/2001, só tendo validade em formato digital, vedada a sua reprodução.

Oficial de Registro Civil das Pessoas Naturais
Rio de Janeiro - Ofício do 11º RCPN - RJ
ROGÉRIO ALMEIDA GARRIDO - Oficial
Avenida Dom Hélder Câmara, 6776 - Pilares - CEP:
20751-002

E-mail: 11rcpn@infolink.com.br
Tel: (21) 22202725

Validação do atributo da assinatura digital
www.registrocivil.org.br/validacao
Cod. Hash: BFCA22351099156BBC72B84AD1E1FB08
Central de Informações do Registro Civil - CRC-
Nacional



Poder Judiciário - TJERJ
Corregedoria Geral da Justiça
Selo de Fiscalização Eletrônico
EEMU-99082 EJK
Consulte validade do selo em:
<https://www3.tjrj.jus.br/sitepublico>
Dentro de 2 dias úteis a partir da emissão deste documento

**Exhibit 4 - Maria
Teresa de Castro
Monnier Borges' Copy
of Form I-797, Notice
of Action (Approval
Notice) for the
Approved Form I-130,
Petition for Alien
Relative**



Receipt Number IOE9438926161		Case Type I130 - PETITION FOR ALIEN RELATIVE
Received Date 03/31/2024	Priority Date 03/31/2024	Petitioner A096 612 864 CASTRO MONNIER BORGES, MARIA CATARINA
Notice Date 09/18/2025	Page 1 of 1	Beneficiary A234 224 422 DE CASTRO MONNIER BORGES, MARIA TERESA

CASTRO MONNIER BORGES, MARIA CATARINA NM
2139 CARGILL WAY
ROSEVILLE CA 95747-6301

Notice Type: Approval Notice
Section: Parent of U.S Citizen, 201(b) INA

The above petition has been approved. The petition indicates that the beneficiary wishes to apply for adjustment of status to that of a lawful permanent resident. They should submit a copy of this notice, along with a Form I-485, Application to Register Permanent Residence or Adjust Status. The beneficiary can obtain Form I-485 from the USCIS website at www.uscis.gov, by contacting the USCIS Contact Center at 1-800-375-5283, or by visiting the local USCIS field office. Filing address information can be found on the USCIS website at www.uscis.gov.

If the beneficiary decides to apply for an immigrant visa through consular processing outside the United States based on this petition, you should file Form I-824, Application for Action on an Approved Application or Petition with fee, to ask USCIS to send the petition to the U.S. Department of State National Visa Center (NVC) for consular processing. Please refer to the Form I-824 filing instructions at uscis.gov.

The NVC processes all approved immigrant visa petitions that require consular action. The NVC also determines which consular post is the appropriate consulate to complete visa processing. The NVC will then forward the approved petition to that consulate.

The NVC will contact the beneficiary of this petition with further information about immigrant visa processing steps.

THIS NOTICE IS NOT A VISA AND MAY NOT BE USED IN PLACE OF A VISA.

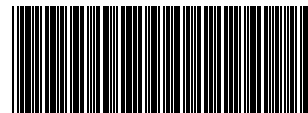
The approval of this visa petition does not in itself grant any immigration status and does not guarantee that the beneficiary will subsequently be found to be eligible for a visa, for admission to the United States, or for an extension, change, or adjustment of status.

NOTICE: Although this application or petition has been approved, USCIS and the U.S. Department of Homeland Security reserve the right to verify this information before and/or after making a decision on your case so we can ensure that you have complied with applicable laws, rules, regulations, and other legal authorities. We may review public information and records, contact others by mail, the internet or phone, conduct site inspections of businesses and residences, or use other methods of verification. We will use the information obtained to determine whether you are eligible for the benefit you seek. If we find any derogatory information, we will follow the law in determining whether to provide you (and the legal representative listed on your Form G-28, if you submitted one) an opportunity to address that information before we make a formal decision on your case or start proceedings.

Please see the additional information on the back. You will be notified separately about any other cases you filed.

USCIS encourages you to sign up for a USCIS online account. To learn more about creating an account and the benefits, go to <https://www.uscis.gov/file-online>.

SCOPS TEXAS FACILITY
U.S. CITIZENSHIP & IMMIGRATION SVC
6046 N BELT LINE RD.
IRVING TX 75038-0001



USCIS Contact Center: www.uscis.gov/contactcenter

**Exhibit 5 - Maria
Teresa de Castro
Monnier Borges'
Personal Declaration
with English
Translation**

PERSONAL STATEMENT OF MARIA TERESA DE CASTRO MONNIER BORGES

Dear Officer,

I respectfully submit this letter to provide a brief overview of the context and the events that led to the present request, for your consideration.

After a long period of absence, primarily due to the COVID-19 pandemic, in February 2024 I had the opportunity to visit my daughter, **Maria Catarina Castro Monnier Borges**, who is a U.S. citizen, and meet her family, composed of her partner and children. Due to unforeseen circumstances related to my daughter and her family, I chose to remain in the United States and apply for adjustment of status/permanent legal residence based on family ties.

To handle the process, I hired a Brazilian legal services provider, believing him to be a certified immigration legal service representative. However, I later realized that the hired provider, acting as a paralegal, did not fully understand the requirements for adjustment of status/permanent legal residence, nor did he properly keep me informed about communications sent by the U.S. Citizenship and Immigration Services (USCIS). I emphasize that my intention has always been to strictly comply with the applicable immigration laws.

In summary, I did not receive effective legal assistance, which resulted in:

- i) rejection of the first petition (Receipt Number IOE0926345770) due to failure to properly pay the required filing fees, as recent changes in the fee schedule by petition type and corresponding amounts were not taken into account; and
- ii) denial of the second petition (Receipt Number IOE0929377496) for failure to demonstrate compliance with the requirements applicable to the petitioning sponsor, due to the incorrect completion of Form I-864 and the failure to submit the requested supporting evidence.

I became aware of the denial of the second petition through a direct inquiry on the USCIS website, not through the hired service provider. Despite urgent attempts to contact him, I received no response. The last two communications from the USCIS were forwarded to me by the office only via WhatsApp message, 25 days after the issuance of the USCIS decision *Notice*, thereby preventing the evaluation and filing of an appeal, with the assistance of another professional, within the legal deadline.

Given the above, I am submitting to USCIS a new Form I-485 to request adjustment of my status.

As a result of the lessons learned from the prior filings, I would like to emphasize that, in order to gain a better understanding of the process, I carefully studied the instructions available on the USCIS website, following their updates and, after thorough research, I have now retained qualified legal counsel. I am confident that the present petition and the documentation submitted together comply with the procedures required by the USCIS, and that any requests for additional evidence will be addressed accurately and in a timely manner.

Please consider that my only daughter lives in California with her partner in a stable union and her children. They contribute significantly to the United States through the payment of taxes and community service. We are a good family and deserve the opportunity to obtain lawful residence in the United States. I sincerely look forward to becoming a lawful permanent resident so that I may fully be part of my daughter's life in the United States.

I appreciate your time and attention devoted to this letter.



I certify, under penalty of perjury, that the contents of this letter and the information provided herein are true and correct to the best of my knowledge.

Sincerely,

 **DATE:** 02/06/2026
Maria Teresa de Castro Monnier Borges

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



_____ Date: February 18, 2026.

DECLARAÇÃO PESSOAL DE MARIA TERESA DE CASTRO MONNIER BORGES

Prezado(a) Senhor(a) Oficial,

Venho, respeitosamente, por meio desta carta, apresentar um breve histórico do contexto e dos fatos que antecederam o presente requerimento, para sua consideração.

Após um longo período de afastamento imposto principalmente pela pandemia de COVID-19, em fevereiro de 2024, tive a oportunidade de visitar a minha filha, **Maria Catarina Castro Monnier Borges**, que é cidadã americana, e conhecer sua família, composta por seu companheiro e seus filhos. Em razão de circunstâncias inesperadas relacionadas à minha filha e à sua família, optei por permanecer nos EUA e solicitar ajuste de status/autorização de residência legal permanente com base em vínculo familiar.

Para conduzir o processo, contratei um prestador brasileiro de serviços jurídicos, acreditando tratar-se de um *certified immigration legal service representative*. Contudo, constatei posteriormente que o prestador contratado, na função de paralegal, não dominava os requisitos para o ajuste de status/autorização para residência legal permanente e tampouco me manteve devidamente informada acerca das comunicações enviadas pela USCIS. Ressalto que minha intenção sempre foi cumprir rigorosamente com as leis imigratórias vigentes.

Em síntese, não tive assistência jurídica eficaz o que resultou em:

- i) rejeição do primeiro requerimento (Receipt Number IOE0926345770) por falha no pagamento das taxas, em razão de não ter sido considerada a alteração recente das taxas por tipo de requerimento e dos respectivos valores; e
- ii) negativa do segundo requerimento (Receipt Number IOE0929377496) por falha em evidenciar o cumprimento com os requisitos aplicáveis ao sponsor peticionário, em razão de preenchimento incorreto do formulário I-864 e falta de submissão das evidências solicitadas.

Tomei conhecimento da negativa do segundo requerimento por meio de consulta direta ao site da USCIS, não foi pelo prestador contratado. Apesar das tentativas urgentes de contato, não obtive retorno do profissional. As duas últimas comunicações da USCIS foram enviadas a mim pelo escritório, somente por mensagem pelo aplicativo WhatsApp, 25 dias após a emissão da *Notice* com a decisão da USCIS, inviabilizando a avaliação e interposição de recurso, com o suporte de outro profissional, dentro do prazo legal.

Dado o acima exposto, estou submetendo à USCIS novo formulário I-485 para solicitar o ajuste do meu status.

Como aprendizado decorrente dos requerimentos anteriores, destaco que, para melhor conhecimento e compreensão, estudei detidamente as instruções disponibilizadas no website da USCIS acompanhando suas atualizações e, após criteriosa pesquisa, passei a contar de fato com assessoria jurídica qualificada. Estou confiante de que o presente requerimento e a documentação conjuntamente submetida atendem aos procedimentos exigidos pela USCIS, e que eventuais solicitações de evidências adicionais serão respondidas com precisão e tempestividade.

Por favor, considere que a minha única filha vive na Califórnia com seu companheiro em união estável e seus filhos. Eles contribuem significativamente para os Estados Unidos por meio do pagamento de impostos e de serviços comunitários. Somos uma boa família e merecemos adquirir residência nos EUA. Espero ansiosamente me tornar uma residente permanente legal para poder fazer parte da vida da minha filha nos EUA.

Agradeço seu tempo e atenção dedicados à esta carta.



Eu atesto, sob pena de perjúrio, que o conteúdo desta carta e as informações aqui prestadas são verdadeiras e corretas, de acordo com o meu melhor conhecimento.

Atenciosamente,

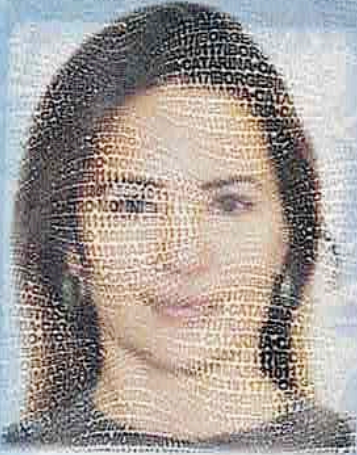
 DATA: 02/06/2026

Maria Teresa de Castro Monnier Borges

**Exhibit 6 - Maria
Catarina Castro
Monnier Borges'
Financial Information
- Petitioner of Form I-
130**

IF YOUR PASSPORT EXPIRES WITHIN SIX MONTHS OF YOUR DATE OF DEPARTURE,
YOU MAY BE DENIED ENTRY INTO SOME COUNTRIES.

Endorsements / Mentions Spéciales / Anotaciones



A55310117

SIGNATURE OF BEARER / SIGNATURE DU TITULAIRE / FIRMA DEL TITULAR

PASSPORT
PASSEPORT / PASAPORTE

THE UNITED STATES OF AMERICA



Type/Type/Tipo P Code/Code/Código USA Passport No./No. du Passeport/No. de Pasaporte A55310117

Surname/Nom/Apellidos

BORGES

Given names/Prénoms/Nombres

MARIA CATARINA CASTRO MONNIER

Nationality/Nationalité/Nacionalidad

UNITED STATES OF AMERICA

Date of birth/Date de naissance/Fecha de nacimiento

11 NOV 1980

Sex/Sexe/Sexo

F

Place of birth/Lieu de naissance/Lugar de nacimiento

BRAZIL

Date of issue/Date de délivrance/Fecha de expedición

31 DEC 2024

Date of expiration/Date d'expiration/Fecha de caducidad

30 DEC 2034

Authority/Autorité/Autoridad

UNITED STATES DEPARTMENT OF STATE



A55310117



A55310117

P<USABORGES<<MARIA<CATARINA<CASTRO<MONNIER<<
A553101171USA8011118F3412307459717978<586534

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

Your first name and middle initial MARIA CATARINA BORGES Last name _____ Your social security number 610-55-0989

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. Apt. no. _____ **Presidential Election Campaign**
5063 CONCORD RD
 City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code _____
ROCKLIN, CA 95765
 Foreign country name Foreign province/state/county Foreign postal code _____
 You Spouse

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: _____
 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):

If more than four dependents, see instructions and check here. <input type="checkbox"/>	(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
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income

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

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	2 a Tax-exempt interest 2a	b Taxable interest 2b
	3 a Qualified dividends 3a	b Ordinary dividends 3b
	4 a IRA distributions 4a	b Taxable amount 4b
	5 a Pensions and annuities 5a	b Taxable amount 5b
	6 a Social security benefits 6a	b Taxable amount 6b
		c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7
	8 Additional income from Schedule 1, line 10	8

Standard Deduction for — <ul style="list-style-type: none"> • Single or Married filing separately, \$14,600 • Married filing jointly or Qualifying surviving spouse, \$29,200 • Head of household, \$21,900 • If you checked any box under Standard Deduction, see instructions. 	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9		
	10 Adjustments to income from Schedule 1, line 26	10		
	11 Subtract line 10 from line 9. This is your adjusted gross income	11		0.
	12 Standard deduction or itemized deductions (from Schedule A)	12		14,600.
	13 Qualified business income deduction from Form 8995 or Form 8995-A	13		
	14 Add lines 12 and 13	14	14,600.	
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	0.	

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814		
	2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	0.
	17 Amount from Schedule 2, line 3	17	
	18 Add lines 16 and 17	18	0.
	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	0.
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22	0.
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	0.	

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

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

Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b Routing number		c Type: <input type="checkbox"/> Checking <input type="checkbox"/> 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	0.
	38 Estimated tax penalty (see instructions)	38	

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

Designee's name **MICHAEL BOWMAN** Phone no. **(747) 755-5800** Personal identification number (PIN) **33333**

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation SELF EMPLOYED	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. 949-228-3870	Email address		

Paid Preparer Use Only

Preparer's name MICHAEL BOWMAN	Preparer's signature MICHAEL BOWMAN	Date 6/26/25	PTIN P00669581	Check if: <input type="checkbox"/> Self-employed
Firm's name Michael A Bowman CPA	Firm's address 6320 Canoga Ave, Ste 720 Woodland Hills, CA 91367		Phone no. (747) 755-5800	Firm's EIN 46-4913432

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

Your social security number

MARIA CATARINA BORGES

610-55-0989

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	FLOW ONLINE MARKETING LLC	P		88-2920209		
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				
B				
C				
D				
29a Totals				
b Totals				
30 Add columns (h) and (k) of line 29a				30
31 Add columns (g), (i), and (j) of line 29b				31
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

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

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.	40
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5.	41
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

**Qualified Business Income Deduction
Simplified Computation**

2024

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Attachment
Sequence No. **55**

Name(s) shown on return MARIA CATARINA BORGES	Your taxpayer identification number 610-55-0989
---	---

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.
Use this form if your taxable income, before your qualified business income deduction, is at or below \$191,950 (\$383,900 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	FLOW ONLINE MARKETING LLC	88-2920209	2,013.
ii			
iii			
iv			
v			

2 Total qualified business income or (loss). Combine lines 1i through 1v, column (c).....	2	2,013.	
3 Qualified business net (loss) carryforward from the prior year.....	3	(0.)	
4 Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-.....	4	2,013.	
5 Qualified business income component. Multiply line 4 by 20% (0.20).....	5		403.
6 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).....	6	0.	
7 Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.....	7	(0.)	
8 Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-.....	8	0.	
9 REIT and PTP component. Multiply line 8 by 20% (0.20).....	9		0.
10 Qualified business income deduction before the income limitation. Add lines 5 and 9.....	10		403.
11 Taxable income before qualified business income deduction (see instructions).....	11	0.	
12 Enter your net capital gain, if any, increased by any qualified dividends (see instructions).....	12	0.	
13 Subtract line 12 from line 11. If zero or less, enter -0-.....	13	0.	
14 Income limitation. Multiply line 13 by 20% (0.20).....	14		0.
15 Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).....	15		0.
16 Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-.....	16	(0.)	
17 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-.....	17	(0.)	

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

TAXABLE YEAR

2024

California Resident Income Tax Return

FORM

540

APE

ATTACH FEDERAL RETURN

610-55-0989 BORG
MARIA C BORGES

24

5063 CONCORD RD
ROCKLIN CA 95765

11-11-1980

Principal Residence

Enter your county at time of filing (see instructions)

Radio button and line for county entry

If your address above is the same as your principal/physical residence address at the time of filing, check this box

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

Apt. no/ste. no.

Radio button and line for street address

City

State

ZIP code

Radio button and line for city, state, and zip code

Filing Status

If your California filing status is different from your federal filing status, check the box here

1 [X] Single

4 [] Head of household (with qualifying person). See instructions.

2 [] Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.

5 [] Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

See instructions.

3 [] Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

6 [] If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instructions

Exemptions

For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 1 x \$149 = \$ 149.

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. 8 [] x \$149 = \$

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 9 [] x \$149 = \$

Exemptions

Your name: MARIA CATARINA BORGES

Your SSN or ITIN: 610-55-0989

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Last Name	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SSN. See instr.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dependent's relationship to you	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Total dependent exemptions 10 x \$461 = \$ _____

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32. 11 \$ 149.

Taxable Income

12 State wages from your federal Form(s) W-2, box 16. 12 _____

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. 13 _____

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. 14 _____

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. 15 _____

16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. 16 _____

17 California adjusted gross income. Combine line 15 and line 16. 17 _____

18 Enter the larger of
 Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR**
 Your California **standard deduction** shown below for your filing status:
 Single or Married/RDP filing separately. \$5,540
 Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$11,080
 If Married/RDP filing separately or the box on line 6 is checked,
STOP. See instructions
 18 5,540.

19 Subtract line 18 from line 17. This is your **taxable income**.
If less than zero, enter -0-. 19 0.

Tax

31 Tax. Check the box if from: Tax Table Tax Rate Schedule
 FTB 3800 FTB 3803. 31 _____

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$244,857, see instructions. 32 149.

33 Subtract line 32 from line 31. If less than zero, enter -0-. 33 0.

34 Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A. 34 _____

35 Add line 33 and line 34. 35 _____

Special Credits

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. 40 _____

43 Enter credit name code and amount. 43 _____

44 Enter credit name code and amount. 44 _____

Your name: MARIA CATARINA BORGES

Your SSN or ITIN: 610-55-0989

Special Credits

- 45 To claim more than two credits, see instructions. Attach Schedule P (540) ● 45 _____
- 46 Nonrefundable Renter's Credit. See instructions ● 46 _____
- 47 Add line 40 through line 46. These are your total credits ● 47 _____
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ● 48 _____ 0.

Other Taxes

- 61 Alternative Minimum Tax. Attach Schedule P (540) ● 61 _____
- 62 Mental Health Services Tax. See instructions ● 62 _____
- 63 Other taxes and credit recapture. See instructions ● 63 _____
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax ● 64 _____

Payments

- 71 California income tax withheld. See instructions ● 71 _____
- 72 2024 California estimated tax and other payments. See instructions ● 72 _____
- 73 Withholding (Form 592-B and/or Form 593). See instructions ● 73 _____
- 74 Reserved for future use 74 _____
- 75 Earned Income Tax Credit (EITC). See instructions ● 75 _____
- 76 Young Child Tax Credit (YCTC). See instructions ● 76 _____
- 77 Foster Youth Tax Credit (FYTC). See instructions ● 77 _____
- 78 Add line 71 through line 77. These are your total payments.
See instructions ● 78 _____

Use Tax

- 91 **Use Tax.** Do not leave blank. See instructions ● 91 _____ 0.
- If line 91 is zero, check if: No use tax is owed. You paid your use tax obligation directly to CDTFA.

ISR Penalty

- 92 If you and your household had full-year health care coverage, check the box.
See instructions. Medicare Part A or C coverage is qualifying health care coverage
if you did not check the box, see instructions. ●
- Individual Shared Responsibility (ISR) Penalty. See instructions ● 92 _____

Overpaid Tax/Tax Due

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78. ● 93 _____
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91. ● 94 _____
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,
subtract line 92 from line 93. ● 95 _____
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,
subtract line 93 from line 92. ● 96 _____
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. ● 97 _____

Your name: MARIA CATARINA BORGES

Your SSN or ITIN: 610-55-0989

Overpaid Tax/Tax Due

- 98 Amount of line 97 you want applied to your **2025** estimated tax. ● 98 _____
- 99 Overpaid tax available this year. Subtract line 98 from line 97. ● 99 _____
- 100 Tax due. If line 95 is less than line 64, subtract line 95 from line 64. ● 100 _____

Contributions

Code Amount

- California Seniors Special Fund. See instructions. ● 400 _____
- Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund. ● 401 _____
- Rare and Endangered Species Preservation Voluntary Tax Contribution Program. ● 403 _____
- California Breast Cancer Research Voluntary Tax Contribution Fund. ● 405 _____
- California Firefighters' Memorial Voluntary Tax Contribution Fund. ● 406 _____
- Emergency Food for Families Voluntary Tax Contribution Fund. ● 407 _____
- California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. ● 408 _____
- California Sea Otter Voluntary Tax Contribution Fund. ● 410 _____
- California Cancer Research Voluntary Tax Contribution Fund. ● 413 _____
- School Supplies for Homeless Children Voluntary Tax Contribution Fund. ● 422 _____
- State Parks Protection Fund/Parks Pass Purchase. ● 423 _____
- Protect Our Coast and Oceans Voluntary Tax Contribution Fund. ● 424 _____
- Keep Arts in Schools Voluntary Tax Contribution Fund. ● 425 _____
- Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund. ● 431 _____
- California Senior Citizen Advocacy Voluntary Tax Contribution Fund. ● 438 _____
- Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. ● 439 _____
- Mental Health Crisis Prevention Voluntary Tax Contribution Fund. ● 445 _____
- California ALS Research Network Voluntary Tax Contribution Fund. ● 447 _____
- 110 Add amounts in code 400 through code 447. This is your total contribution. ● 110 _____

Your name: **MARIA CATARINA BORGES**

Your SSN or ITIN: **610-55-0989**

Amount You Owe 111 **AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● 111 _____
Pay Online — Go to ftb.ca.gov/pay for more information.

Interest and Penalties 112 Interest, late return penalties, and late payment penalties 112 _____

113 Underpayment of estimated tax.

Check the box: ● FTB 5805 attached ● FTB 5805F attached ● 113 _____

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment. ... 114 _____

Refund and Direct Deposit 115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.

Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● 115 _____ **0.**

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type
● Routing number Checking ● Account number ● 116 Direct deposit amount
_____ Savings _____ _____

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type
● Routing number Checking ● Account number ● 117 Direct deposit amount
_____ Savings _____ _____

Voter Info. For voter registration information, check the box and go to sos.ca.gov/elections. See instructions.

Health Care Coverage Info. Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions Yes No

Sign your tax return on Page 6

Your name: MARIA CATARINA BORGES

Your SSN or ITIN: 610-55-0989

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

Your email address. Enter only one email address.

Preferred phone number

949-228-3870

Sign Here

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

MICHAEL BOWMAN

It is unlawful to forge a spouse's/RDP's signature.

Firm's name (or yours, if self-employed)

MICHAEL A BOWMAN CPA

PTIN

P00669581

Firm's address

6320 CANOGA AVE, STE 720

Firm's FEIN

464913432

Joint tax return? See instructions.

WOODLAND HILLS, CA 91367

Do you want to allow another person to discuss this tax return with us? See instructions Yes No

Print Third Party Designee's Name

MICHAEL BOWMAN

Telephone Number

(747) 755-5800

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____ See separate instructions.

Your first name and middle initial MARIA CATARINA M	Last name BORGES	Your social security number 610-55-0985
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. Apt. no.
2139 CARGILL WAY

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
ROSEVILLE CA 95747

Foreign country name Foreign province/state/county Foreign postal code

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: _____

Digital Assets At any time during 2023, 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, 1959 Are blind **Spouse:** Was born before January 2, 1959 Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Income	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	29,231
	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	29,231
	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	
	4a IRA distributions	4a	
	5a Pensions and annuities	5a	
	6a Social security benefits	6a	
	b Taxable interest	2b	
	b Ordinary dividends	3b	3
	b Taxable amount	4b	
	b Taxable amount	5b	
	b Taxable amount	6b	
	c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>		
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	
	8 Additional income from Schedule 1, line 10	8	(206)
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	29,028
	10 Adjustments to income from Schedule 1, line 26	10	
	11 Subtract line 10 from line 9. This is your adjusted gross income	11	29,028
	12 Standard deduction or itemized deductions (from Schedule A)	12	13,850
	13 Qualified business income deduction from Form 8995 or Form 8995-A	13	
	14 Add lines 12 and 13	14	13,850
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	15,178

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	1,601
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	1,601
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	200
	21	Add lines 19 and 20	21	200
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	1,401
	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	1,401

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	2,655
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	2,655
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0
	33	Add lines 25d, 26, and 32. These are your total payments	33	2,655

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

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,254
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	1,254
Direct deposit? See instructions.	b	Routing number <u>1 2 1 0 4 2 8 8 2</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <u>3 1 6 7 2 8 8 1 3 7</u>		
	36	Amount of line 34 you want applied to your 2024 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	0
	38	Estimated tax penalty (see instructions)	38	

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

Designee's name **Ira Williams** Phone no. **888-534-9425** Personal identification number (PIN) **1 1 1 1 1**

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 63826	Date 02-08-2024	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 your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. 949-228-3870	Email address		

Paid Preparer Use Only

Preparer's signature Ira Williams	Date 08-14-2024	PTIN P00811895	Check if: <input checked="" type="checkbox"/> Self-employed
Preparer's name Ira Williams	Phone no. 888-534-9425		
Firm's name Bulletproof Tax & Accounting	Firm's EIN 47-4972377		
Firm's address 4635 Freeport Blvd Ste B Sacramento, CA 95822			

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

**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

2023

Attachment
Sequence No. **01**

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

Your social security number

MARIA CATARINA M BORGES

610-55-0985

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	(206)
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABL account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
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	(206)

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

Schedule 1 (Form 1040) 2023

EEA

Part II Adjustments to Income			
11	Educator expenses		11
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12
13	Health savings account deduction. Attach Form 8889		13
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14
15	Deductible part of self-employment tax. Attach Schedule SE		15
16	Self-employed SEP, SIMPLE, and qualified plans		16
17	Self-employed health insurance deduction		17
18	Penalty on early withdrawal of savings		18
19a	Alimony paid		19a
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions): _____		
20	IRA deduction		20
21	Student loan interest deduction		21
22	Reserved for future use		22
23	Archer MSA deduction		23
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount: _____	24z	
25	Total other adjustments. Add lines 24a through 24z		25
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.		26
			0

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **03**

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

Your social security number

MARIA CATARINA M BORGES

610-55-0985

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	200
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	200

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

EEA

Part II Other Payments and Refundable Credits			
9	Net premium tax credit. Attach Form 8962		9
10	Amount paid with request for extension to file (see instructions)		10
11	Excess social security and tier 1 RRTA tax withheld		11
12	Credit for federal tax on fuels. Attach Form 4136		12
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Credit for repayment of amounts included in income from earlier years	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other payments or refundable credits. List type and amount: _____	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z		14
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15
			0

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

FOR STATE USE ONLY

(Sole Proprietorship)

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Name of proprietor MARIA CATARINA M BORGES	Social security number (SSN) 610-55-0985
A Principal business or profession, including product or service (see instructions) CONSULTANT	B Enter code from instructions 541800
C Business name. If no separate business name, leave blank. FLOW ONLINE MARKETING	D Employer ID number (EIN) (see instr.) 88-2920209

E Business address (including suite or room no.) 2139 CARGILL WAY City, town or post office, state, and ZIP code ROSEVILLE, CA 95747	
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____	
G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2023, check here	<input type="checkbox"/>
I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions	<input type="checkbox"/> Yes <input type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income	Line	Amount
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	0
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	0
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	0
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	0

Part II Expenses. Enter expenses for business use of your home only on line 30.			
8 Advertising	8		
9 Car and truck expenses (see instructions)	9	1,310	18 Office expense (see instructions)
10 Commissions and fees	10		19 Pension and profit-sharing plans
11 Contract labor (see instructions)	11		20 Rent or lease (see instructions):
12 Depletion	12		a Vehicles, machinery, and equipment
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	670	b Other business property
14 Employee benefit programs (other than on line 19)	14		21 Repairs and maintenance
15 Insurance (other than health)	15		22 Supplies (not included in Part III)
16 Interest (see instructions):			23 Taxes and licenses
a Mortgage (paid to banks, etc.)	16a		24 Travel and meals:
b Other	16b		a Travel
17 Legal and professional services	17		b Deductible meals (see instructions)
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	1,980	25 Utilities
29 Tentative profit or (loss). Subtract line 28 from line 7	29	(1,980)	26 Wages (less employment credits)
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		27a Other expenses (from line 48)
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	(1,980)	b Energy efficient commercial bldgs deduction (attach Form 7205)
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a <input checked="" type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions. Schedule C (Form 1040) 2023

EEA

Name(s) MARIA CATARINA M BORGES SSN 610-55-0985

Part III Cost of Goods Sold (see instructions)

Table with 2 columns: Description and Amount. Rows include: 33 Method(s) used to value closing inventory; 34 Was there any change in determining quantities, costs, or valuations; 35 Inventory at beginning of year; 36 Purchases less cost of items withdrawn; 37 Cost of labor; 38 Materials and supplies; 39 Other costs; 40 Add lines 35 through 39; 41 Inventory at end of year; 42 Cost of goods sold.

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

- 43 When did you place your vehicle in service for business purposes? (month/day/year) 01-01-2017
44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:
a Business 2,000 b Commuting (see instructions) c Other
45 Was your vehicle available for personal use during off-duty hours? [X] Yes [] No
46 Do you (or your spouse) have another vehicle available for personal use? [X] Yes [] No
47a Do you have evidence to support your deduction? [X] Yes [] No
b If "Yes," is the evidence written? [X] Yes [] No

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

Table with 2 columns: Description and Amount. Row 48: Total other expenses. Enter here and on line 27a.

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

Your social security number

MARIA CATARINA M BORGES

610-55-0985

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	FLOW ONLINE MARKETING	S	<input type="checkbox"/>	88-2920209	<input checked="" type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

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		206		
B				
C				
D				
29a Totals				
b Totals		206		
30 Add columns (h) and (k) of line 29a				30
31 Add columns (g), (i), and (j) of line 29b				31 (206)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32 (206)

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

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

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	(206)
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 **8880**

Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8880 for the latest information.

Attachment
Sequence No. **54**

Name(s) shown on return

Your social security number

MARIA CATARINA M BORGES

610-55-0985

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$36,500 (\$54,750 if head of household; \$73,000 if married filing jointly).

CAUTION!

- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2006; **(b)** is claimed as a dependent on someone else's 2023 tax return; or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2023. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2023 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2020 and **before** the due date (including extensions) of your 2023 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you can't take this credit
- Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*
- Enter the applicable decimal amount from the table below.

	(a) You	(b) Your spouse
1	6,500	
2		
3	6,500	
4		
5	6,500	
6	2,000	
7		2,000
8	29,028	

If line 8 is -		And your filing status is -		
Over -	But not over -	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying surviving spouse
Enter on line 9 -				
---	\$21,750	0.5	0.5	0.5
\$21,750	\$23,750	0.5	0.5	0.2
\$23,750	\$32,625	0.5	0.5	0.1
\$32,625	\$35,625	0.5	0.2	0.1
\$35,625	\$36,500	0.5	0.1	0.1
\$36,500	\$43,500	0.5	0.1	0.0
\$43,500	\$47,500	0.2	0.1	0.0
\$47,500	\$54,750	0.1	0.1	0.0
\$54,750	\$73,000	0.1	0.0	0.0
\$73,000	---	0.0	0.0	0.0

Note: If line 9 is zero, **stop**; you can't take this credit.

- | | | |
|----|---|-------|
| 10 | Multiply line 7 by line 9 | 200 |
| 11 | Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions | 1,601 |
| 12 | Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4 | 200 |

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

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

Form **8880** (2023)

EEA

**Qualified Business Income Deduction
Simplified Computation**

2023

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

MARIA CATARINA M BORGES

610-55-0985

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

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	K1S: FLOW ONLINE MARKETING	88-2920209	(206)
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	(206)
3	Qualified business net (loss) carryforward from the prior year	3	()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	0
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	0
11	Taxable income before qualified business income deduction (see instructions)	11	15,178
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	15,178
14	Income limitation. Multiply line 13 by 20% (0.20)	14	3,036
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(206)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0)

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

EEA

Amount from Form 1040, line 11..... 29,028
Amount from Form 1040, line 12..... 13,850

Line 11 above is the difference between these amounts..... 15,178

Expenses for Business Use of Your Home
 File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used
 for business during the year.
 Go to www.irs.gov/Form8829 for instructions and the latest information.

Name(s) of proprietor(s) **MARIA CATARINA M BORGES** Your social security number **610-55-0985**

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	300
2	Total area of home	2	1,500
3	Divide line 1 by line 2. Enter the result as a percentage	3	20.00 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	20.00 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions	8	(1,980)
See instructions for columns (a) and (b) before completing lines 9-22.			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b), by line 7	13	
14	Add line 12, column (a), and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	
20	Repairs and maintenance	20	
21	Utilities	21	
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	
24	Multiply line 23, column (b), by line 7	24	
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	0
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	

Part III Depreciation of Your Home

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

Part IV Carryover of Unallowed Expenses to 2024

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

**S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

Attachment
Sequence No. **203**

Name of shareholder MARIA CATARINA M BORGES	Identifying number 610-55-0985
A Name of S corporation FLOW ONLINE MARKETING	B Employer identification number 88-2920209

C Stock block (see instructions): _____

D Check applicable box(es) to indicate how stock was acquired:
 (1) Original shareholder (2) Purchased (3) Inherited (4) Gift (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	0
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	30,000
3a	Ordinary business income (enter losses in Part III)	3a	
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	
5	Stock basis before distributions. Add lines 1, 2, and 4	5	30,000
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 8949 and Schedule D. See instructions.	6	
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	30,000
8a	Nondeductible expenses	8a	3,750
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	3,750
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	26,250
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	206
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	206
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	26,044

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

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Combine lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

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				
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				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
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-				

Section C - Gain on Loan Repayment

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

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	206		206		
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					
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	206		206		0

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial MARIA CATARINA M	Last name BORGES	Your social security number 610-55-0985
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.
2139 CARGILL WAY Apt. no.
 City, town, or post office. If you have a foreign address, also complete spaces below. State **CA** ZIP code **95747**
ROSEVILLE Foreign country name Foreign province/state/county Foreign postal code
 You Spouse

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, 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, 1958 Are blind **Spouse:** Was born before January 2, 1958 Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions): Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income	1a	1b	1c	1d	1e	1f	1g	1h	1i	1z	2a	2b	3a	3b	4a	4b	5a	5b	6a	6b	7	8	9	10	11	12	13	14	15
1a Total amount from Form(s) W-2, box 1 (see instructions)																													
b Household employee wages not reported on Form(s) W-2																													
c Tip income not reported on line 1a (see instructions)																													
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)																													
e Taxable dependent care benefits from Form 2441, line 26																													
f Employer-provided adoption benefits from Form 8839, line 29																													
g Wages from Form 8919, line 6																													
h Other earned income (see instructions)																													
i Nontaxable combat pay election (see instructions)																													
z Add lines 1a through 1h																													
2a Tax-exempt interest																													
3a Qualified dividends																													
4a IRA distributions																													
5a Pensions and annuities																													
6a Social security benefits																													
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 Other income from Schedule 1, line 10																													
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income																													
10 Adjustments to income from Schedule 1, line 26																													
11 Subtract line 10 from line 9. This is your adjusted gross income																													
12 Standard deduction or itemized deductions (from Schedule A)																													
13 Qualified business income deduction from Form 8995 or Form 8995-A																													
14 Add lines 12 and 13																													
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income																													

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	2,726
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	2,726
	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	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	2,726
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	3,572
	24	Add lines 22 and 23. This is your total tax	24	6,298

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0
	33	Add lines 25d, 26, and 32. These are your total payments	33	0

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

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	0
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	0
Direct deposit? See instructions.	b	Routing number _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number _____		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	6,298
	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 **Ira Williams** Phone no. **888-534-9425** Personal identification number (PIN) **111111**

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 63826	Date 07-01-2023	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 your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. 949-228-3870	Email address		

Paid Preparer Use Only

Preparer's signature Ira Williams	Date 08-14-2024	PTIN P00811895	Check if: <input checked="" type="checkbox"/> Self-employed
Preparer's name Ira Williams	Phone no. 888-534-9425		
Firm's name Bulletproof Tax & Accounting	Firm's EIN 47-4972377		
Firm's address 4635 Freeport Blvd Ste B Sacramento, CA 95822			

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

**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

2022

Attachment
Sequence No. **01**

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

Your social security number

MARIA CATARINA M BORGES

610-55-0985

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	25,282
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	26,000
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABL account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
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. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	51,282

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

Schedule 1 (Form 1040) 2022

EEA

Part II Adjustments to Income			
11	Educator expenses		11
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12
13	Health savings account deduction. Attach Form 8889		13
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14
15	Deductible part of self-employment tax. Attach Schedule SE		15 1,786
16	Self-employed SEP, SIMPLE, and qualified plans		16
17	Self-employed health insurance deduction		17
18	Penalty on early withdrawal of savings		18
19a	Alimony paid		19a
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction		20 6,000
21	Student loan interest deduction		21
22	Reserved for future use		22
23	Archer MSA deduction		23
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z		25
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26 7,786

**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

2022

Attachment
Sequence No. **02**

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

Your social security number

MARIA CATARINA M BORGES

610-55-0985

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	3,572
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 <input type="checkbox"/>	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	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

EEA

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	Reserved for future use			19
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b			21
				3,572

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

**Profit or Loss From Business
(Sole Proprietorship)**

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **09**

Name of proprietor MARIA CATARINA M BORGES		Social security number (SSN) 610-55-0985
A Principal business or profession, including product or service (see instructions) CONSULTANT		B Enter code from instructions 541800
C Business name. If no separate business name, leave blank. FLOW ONLINE MARKETING		D Employer ID number (EIN) (see instr.) 88-2920209
E Business address (including suite or room no.) 2139 CARGILL WAY City, town or post office, state, and ZIP code ROSEVILLE, CA 95747		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2022, check here		<input type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income			
1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	73,125
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	73,125
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	73,125
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	73,125

Part II Expenses. Enter expenses for business use of your home only on line 30.			
8	Advertising	8	
9	Car and truck expenses (see instructions)	9	2,816
10	Commissions and fees	10	
11	Contract labor (see instructions)	11	21,175
12	Depletion	12	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	669
14	Employee benefit programs (other than on line 19)	14	
15	Insurance (other than health)	15	
16	Interest (see instructions):		
	a Mortgage (paid to banks, etc.)	16a	
	b Other	16b	
17	Legal and professional services	17	2,499
18	Office expense (see instructions)	18	
19	Pension and profit-sharing plans	19	
20	Rent or lease (see instructions):		
	a Vehicles, machinery, and equipment	20a	
	b Other business property	20b	
21	Repairs and maintenance	21	
22	Supplies (not included in Part III)	22	
23	Taxes and licenses	23	1,484
24	Travel and meals:		
	a Travel	24a	1,000
	b Deductible meals (see instructions)	24b	
25	Utilities	25	
26	Wages (less employment credits)	26	
27a	Other expenses (from line 48)	27a	14,600
27b	Reserved for future use	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	44,243
29	Tentative profit or (loss). Subtract line 28 from line 7	29	28,882
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	3,600
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	25,282
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.		
		32a	<input type="checkbox"/> All investment is at risk.
		32b	<input type="checkbox"/> Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions. Schedule C (Form 1040) 2022

EEA

Name(s)

SSN

MARIA CATARINA M BORGES

610-55-0985

Part III Cost of Goods Sold (see instructions)

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

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

43	When did you place your vehicle in service for business purposes? (month/day/year) <u>01-01-2017</u>
44	Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for: a Business <u>4,505</u> b Commuting (see instructions) _____ c Other _____
45	Was your vehicle available for personal use during off-duty hours? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

PHONE	600
MARKETING OPERATIONS	14,000
48 Total other expenses. Enter here and on line 27a	48 14,600

Name(s) shown on return. Do not enter name and social security number if shown on page 1. Your social security number
610-55-0985

MARIA CATARINA M BORGES

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

	(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	FLOW ONLINE MARKETING	S	<input type="checkbox"/>	88-2920209	<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

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				26,000
B				
C				
D				
29a Totals				26,000
b Totals				
30 Add columns (h) and (k) of line 29a				30 26,000
31 Add columns (g), (i), and (j) of line 29b				31 ()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31.				32 26,000

Part III Income or Loss From Estates and Trusts

	(a) Name	(b) Employer identification number
A		
B		

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

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

	(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
38					

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 26,000
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 AD; 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	

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

OMB No. 1545-0074

2022

Attachment
Sequence No. 17

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

Social security number of person
with self-employment income

MARIA CATARINA M BORGES

610-55-0985

Part I Self-Employment Tax

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

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

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

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b	()

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

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	25,282
3 Combine lines 1a, 1b, and 2	3	25,282
4 a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	23,348
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.	4b	
c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue	4c	23,348

5 a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	

6 Add lines 4c and 5b	6	23,348
------------------------------	----------	---------------

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022	7	147,000
--	----------	----------------

8 a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$147,000 or more, skip lines 8b through 10, and go to line 11	8a	
b Unreported tips subject to social security tax from Form 4137, line 10	8b	
c Wages subject to social security tax from Form 8919, line 10	8c	
d Add lines 8a, 8b, and 8c	8d	

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	147,000
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10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	2,895
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11 Multiply line 6 by 2.9% (0.029)	11	677
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12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4	12	3,572
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13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	13	1,786
--	-----------	--------------

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

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$9,060, or (b) your net farm profits² were less than \$6,540.

14 Maximum income for optional methods	14	6,040
---	-----------	--------------

15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$6,040. Also, include this amount on line 4b above	15	
---	-----------	--

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$6,540 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14	16	
---	-----------	--

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	
--	-----------	--

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

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

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

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

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

Schedule SE (Form 1040) 2022

EEA

**Qualified Business Income Deduction
Simplified Computation**

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

MARIA CATARINA M BORGES

610-55-0985

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

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Schedule C: FLOW ONLINE MARKETING	88-2920209	23,496
ii	K1S: FLOW ONLINE MARKETING	88-2920209	26,000
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	49,496	
3	Qualified business net (loss) carryforward from the prior year	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	49,496	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		9,899
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	0	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	0	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		9,899
11	Taxable income before qualified business income deduction (see instructions)	30,546	
12	Net capital gain (see instructions)	0	
13	Subtract line 12 from line 11. If zero or less, enter -0-	30,546	
14	Income limitation. Multiply line 13 by 20% (0.20)		6,109
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		6,109
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		(0)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		(0)

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

EEA

Amount from Form 1040, line 11..... 43,496
Amount from Form 1040, line 12..... 12,950
Line 11 above is the difference between these amounts..... 30,546

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

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form8829 for instructions and the latest information.

2022
Attachment
Sequence No. **176**

Name(s) of proprietor(s) MARIA CATARINA M BORGES	Your social security number 610-55-0985
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Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	300
2 Total area of home	2	1,500
3 Divide line 1 by line 2. Enter the result as a percentage	3	20.00%
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.		
4 Multiply days used for daycare during year by hours used per day	4	hr.
5 If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	20.00%

Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions	8	28,882
See instructions for columns (a) and (b) before completing lines 9-22.		
	(a) Direct expenses	(b) Indirect expenses
9 Casualty losses (see instructions)	9	
10 Deductible mortgage interest (see instructions)	10	
11 Real estate taxes (see instructions)	11	
12 Add lines 9, 10, and 11	12	
13 Multiply line 12, column (b), by line 7	13	
14 Add line 12, column (a), and line 13	14	
15 Subtract line 14 from line 8. If zero or less, enter -0-	15	28,882
16 Excess mortgage interest (see instructions)	16	
17 Excess real estate taxes (see instructions)	17	
18 Insurance	18	
19 Rent	19	18,000
20 Repairs and maintenance	20	
21 Utilities	21	
22 Other expenses (see instructions)	22	
23 Add lines 16 through 22	23	18,000
24 Multiply line 23, column (b), by line 7	24	3,600
25 Carryover of prior year operating expenses (see instructions)	25	
26 Add line 23, column (a), line 24, and line 25	26	3,600
27 Allowable operating expenses. Enter the smaller of line 15 or line 26	27	3,600
28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	25,282
29 Excess casualty losses (see instructions)	29	
30 Depreciation of your home from line 42 below	30	
31 Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32 Add lines 29 through 31	32	
33 Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	
34 Add lines 14, 27, and 33	34	3,600
35 Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions	35	
36 Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	3,600

Part III Depreciation of Your Home

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

Part IV Carryover of Unallowed Expenses to 2023

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

**Exhibit 7 - Carl
Anthony Zmaila's
Financial Information
- Joint Sponsor**

California USA DRIVER LICENSE

FEDERAL
LIMITS
APPLY



DL **F7928971**

CLASS C

EXP **09/13/2028**

END NONE

LN ZMAILA
FN CARL ANTHONY
2139 CARGILL WAY
ROSEVILLE, CA 95747

DOB **09/13/1985**

RSTR NONE

09131985

091385



Carl Anthony Zmaila

SEX M

HAIR BRN

EYES HZL

HGT 5'-10"

WGT 200 lb

ISS

DD 11/16/2018543RB/DDFD/28

09/19/2023

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

Your first name and middle initial **CARL ZMAILA** Last name _____ Your social security number **530-39-2021**

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. Apt. no. _____ **5063 CONCORD RD**

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code _____ **ROCKLIN, CA 95765**

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

You Spouse

Filing Status

Single Head of household (HOH)

Check only one box. Married filing jointly (even if only one had income) Qualifying surviving spouse (QSS)

Married filing separately (MFS) 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: **CARSON ZMAILA**

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):

If more than four dependents, see instructions and check here. <input type="checkbox"/>	(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
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>
						<input type="checkbox"/>	<input type="checkbox"/>

Income

1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	211,805.
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	211,805.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	2a Tax-exempt interest 2a	b Taxable interest 2b	54.
	3a Qualified dividends 3a	b Ordinary dividends 3b	1,036.
	4a IRA distributions 4a	b Taxable amount 4b	
	5a Pensions and annuities 5a	b Taxable amount 5b	
	6a Social security benefits 6a	b Taxable amount 6b	
	c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	722.

Standard Deduction for — • Single or Married filing separately, \$14,600 • Married filing jointly or Qualifying surviving spouse, \$29,200 • Head of household, \$21,900 • If you checked any box under Standard Deduction, see instructions.	8 Additional income from Schedule 1, line 10	8	-18,253.
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	195,364.
	10 Adjustments to income from Schedule 1, line 26	10	
	11 Subtract line 10 from line 9. This is your adjusted gross income	11	195,364.
	12 Standard deduction or itemized deductions (from Schedule A)	12	24,903.
13 Qualified business income deduction from Form 8995 or Form 8995-A	13		
14 Add lines 12 and 13	14	24,903.	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	170,461.	

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): <input type="checkbox"/> 1 <input type="checkbox"/> 8814	
	2 <input type="checkbox"/> 4972 3 _____	16 32,194.
	17 Amount from Schedule 2, line 3	17
	18 Add lines 16 and 17	18 32,194.
	19 Child tax credit or credit for other dependents from Schedule 8812	19
	20 Amount from Schedule 3, line 8	20 7,433.
	21 Add lines 19 and 20	21 7,433.
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22 24,761.
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23 106.
	24 Add lines 22 and 23. This is your total tax	24 24,867.

Payments	25 Federal income tax withheld from:	
	a Form(s) W-2	25a 35,525.
	b Form(s) 1099	25b
	c Other forms (see instructions)	25c 106.
	d Add lines 25a through 25c	25d 35,631.
	26 2024 estimated tax payments and amount applied from 2023 return	26
	27 Earned income credit (EIC)	27
	28 Additional child tax credit from Schedule 8812	28
	29 American opportunity credit from Form 8863, line 8	29
	30 Reserved for future use	30
31 Amount from Schedule 3, line 15	31	
32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33 Add lines 25d, 26, and 32. These are your total payments	33 35,631.	

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

Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34 10,764.
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a 10,764.
	b Routing number <u>121042882</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d Account number <u>5079704747</u>	
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 **MICHAEL BOWMAN** Phone no. **(747) 755-5800** Personal identification number (PIN) **33333**

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. **303-408-7651** Email address

Paid Preparer Use Only

Preparer's name MICHAEL BOWMAN	Preparer's signature MICHAEL BOWMAN	Date 6/26/25	PTIN P00669581	Check if: <input type="checkbox"/> Self-employed
Firm's name Michael A Bowman CPA	Firm's address 6320 Canoga Ave, Ste 720 Woodland Hills, CA 91367		Phone no. (747) 755-5800	Firm's EIN 46-4913432

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **01**

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

CARL ZMAILA

Your social security number

530-39-2021

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss. _____

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-18,253.
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	-18,253.

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

FDIA0103L 09/26/24

Schedule 1 (Form 1040) 2024

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

Schedule 1 (Form 1040) 2024 0.

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

2024

Attachment
Sequence No. **02**

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

CARL ZMAILA

Your social security number

530-39-2021

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 (l).....	1d		
e	Excessive payments (EP) from Form 4255. Check applicable box and enter amount. (i) <input type="checkbox"/> Line 1a, column (n) (ii) <input type="checkbox"/> Line 1c, column (n) (iii) <input type="checkbox"/> Line 1d, column (n) (iv) <input type="checkbox"/> Line 2a, column (n).....	1e		
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) <input type="checkbox"/> Line 1a, column (o) (ii) <input type="checkbox"/> Line 1c, column (o) (iii) <input type="checkbox"/> Line 1d, column (o) (iv) <input type="checkbox"/> 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		0.
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.....	3		0.

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..... <input type="checkbox"/>	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	106.
12	Net investment income tax. Attach Form 8960.....	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.....	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares.....	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.....	15	
16	Recapture of low-income housing credit. Attach Form 8611.....	16	

(continued on page 2)

Part II Other Taxes (continued)			
17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions.	17b	
c	Additional tax on HSA distributions. Attach Form 8889.	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853.	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853.	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A.	17i	
j	Section 72(m)(5) excess benefits tax.	17j	
k	Golden parachute payments.	17k	
l	Tax on accumulation distribution of trusts.	17l	
m	Excise tax on insider stock compensation from an expatriated corporation.	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 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 (l).	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	106.

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **03**

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

CARL ZMAILA

Your social security number

530-39-2021

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required.		1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441.		2	
3	Education credits from Form 8863, line 19.		3	
4	Retirement savings contributions credit. Attach Form 8880.		4	
5a	Residential clean energy credit from Form 5695, line 15.		5a	
5b	Energy efficient home improvement credit from Form 5695, line 32.		5b	
6	Other nonrefundable credits:			
	a General business credit. Attach Form 3800.	6a		7,433.
	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	7,433.
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20.		8	7,433.

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962.		9	
10	Amount paid with request for extension to file (see instructions).		10	
11	Excess social security and tier 1 RRTA tax withheld.		11	
12	Credit for federal tax on fuels. Attach Form 4136.		12	
13	Other payments or refundable credits:			
	a Form 2439.	13a		
	b Section 1341 credit for repayment of amounts included in income from earlier years.	13b		
	c Net elective payment election amount from Form 3800, Part III, line 6, column (j).	13c		
	d Deferred amount of net 965 tax liability (see instructions).	13d		
	z Other refundable credits (see instructions):	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z.		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.		15	0.

BAA 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 16.

OMB No. 1545-0074

2024

Attachment
Sequence No. **07**

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

CARL ZMAILA

Your social security number

530-39-2021

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	0.
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. <input type="checkbox"/>	5a	17,646.
	b	State and local real estate taxes (see instructions)	5b	4,815.
	c	State and local personal property taxes.	5c	826.
	d	Add lines 5a through 5c	5d	23,287.
	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 <small>Caution: Your mortgage interest deduction may be limited. See instructions.</small>	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. <input type="checkbox"/>		
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited.	8a	11,703.
	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	11,703.
	9	Investment interest. Attach Form 4952 if required. See instructions	9	
	10	Add lines 8e and 9	10	11,703.
Gifts to Charity <small>Caution: If you made a gift and got a benefit for it, see instructions.</small>	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	1,100.
	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	2,100.
	13	Carryover from prior year	13	
	14	Add lines 11 through 13	14	3,200.
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	0.
Other Itemized Deductions	16	Other—from list in instructions. List type and amount: _____		

	16		16	0.
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	24,903.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box. <input type="checkbox"/>		

**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

2024

Attachment
Sequence No. **12**

Name(s) shown on return: **CARL ZMAILA** Your social security number: **530-39-2021**

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

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.	5,294.	4,572.		722.
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.				
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 instrs.				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.				15 722.

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p>	16	722.
<ul style="list-style-type: none"> • 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. 		
<p>17 Are lines 15 and 16 both gains?</p>		
<p><input checked="" type="checkbox"/> Yes. Go to line 18.</p>		
<p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>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</p>	18	0.
<p>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</p>	19	
<p>20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p>		
<p><input checked="" type="checkbox"/> 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.</p>		
<p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p>	21	()
<ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)] 		
<p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p>		
<p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.</p>		
<p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

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

Your social security number

CARL ZMAILA

530-39-2021

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	ZMAILA SERVICES	P		99-2207531		
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		18,253.		
B				
C				
D				
29a Totals		18,253.		
b Totals		18,253.		
30 Add columns (h) and (k) of line 29a				30
31 Add columns (g), (i), and (j) of line 29b				31 (18,253.)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32 -18,253.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

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

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5.	41	-18,253.
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 **3800**

Department of the Treasury
Internal Revenue Service

General Business Credit

Go to www.irs.gov/Form3800 for instructions and the latest information.
You must include all pages of Form 3800 with your return.

OMB No. 1545-0895

2024

Attachment
Sequence No. **22**

Name(s) shown on return

CARL ZMAILA

Identifying number

530-39-2021

A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT). Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions. Yes No

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

1	Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f)	1	7,500.
2	Credits subject to the passive activity limit. Combine Part III, line 2, column (d), & passive amounts included on line 2, column (f); & Part IV, line 6, column (d)	2	
3	Enter the portion of line 2 allowed for 2024	3	0.
4	Enter the portion of Part IV, column (f), line 6, that is from carryforwards to 2024 Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>	4	
5	Enter the portion of Part IV, column (f), line 6, that is from carrybacks from 2025	5	
6	Add lines 1, 3, 4, and 5	6	7,500.

Part II Figuring Credit Allowed After Limitations

Section A—Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.	7	32,194.
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	8	
9	Add lines 7 and 8	9	32,194.
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	32,194.
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	32,194.
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	13	1,799.
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14	24,761.
15	Enter the greater of line 13 or line 14	15	24,761.
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	7,433.
17	Enter the smaller of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1). C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	7,433.

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0513L 10/04/24

Form **3800** (2024)

Part II Figuring Credit Allowed After Limitations (continued)

Section B—Figuring Section 38(c)(2) Empowerment Zone and Community Renewal Employment Credit Allowed

Note: If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions.	18	
19	Enter the greater of line 13 or line 18.	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-.	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-.	21	
22	Combine the amounts from line 3 of Part III, column (e), with the amount from line 3 of Part IV, column (f)	22	
23	Passive activity credit from line 3 of Part III, column (d), plus the amount from line 3 of Part IV, column (d)	23	
24	Enter the applicable passive activity credit allowed for 2024. See instructions.	24	0.
25	Add lines 22 and 24.	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25.	26	0.

Section C—Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)

27	Subtract line 13 from line 11. If zero or less, enter -0-.	27	30,395.
28	Add lines 17 and 26.	28	7,433.
29	Subtract line 28 from line 27. If zero or less, enter -0-.	29	22,962.
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions.	30	
31	Reserved.	31	
32	Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). See instructions.	32	
33	Enter the applicable passive activity credits allowed for 2024. See instructions.	33	0.
34	Carryforward of business credit to 2024. If completing Part IV and carrying forward a business credit(s), see instructions. Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>	34	
35	Carryback of business credit from 2025. If completing Part IV and carrying back a business credit(s), see instructions.	35	
36	Add lines 30, 33, 34, and 35.	36	
37	Enter the smaller of line 29 or line 36. This is the amount allowed for specified credits.	37	

Section D—Credits Allowed After Limitations

38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b. 	38	7,433.
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Part III Current Year General Business Credits (GBCs) (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

	Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part III	(j) Net EPE amount. Enter the smaller of column (g) or column (i)
1 a	Form 3468, Part II										
b	Form 7207										
c	Form 6765										
d	Form 3468, Part III										
e	Form 8826										
f	Form 8835, Part II										
g	Form 7210										
h	Form 8820										
i	Form 8874										
j	Form 8881, Part I										
k	Form 8882										
l	Form 8864 (diesel)										
m	Form 8896										
n	Form 8906										
o	Form 3468, Part IV										
p	Form 8908										
q	Form 7218, Part II										
r	Reserved										
s	Form 8911, Part I										
t	Form 8830										
u	Form 7213, Part II										
v	Form 3468, Part V										
w	Form 8932										
x	Form 8933										
y	Form 8936, Part II			99-2207531		7,500.		7,500.		7,433.	
z	Reserved										
aa	Form 8936, Part V										
bb	Form 8904										
cc	Form 7213, Part I										
cd	Form 8881, Part II										
de	Form 8881, Part III										
ef	Form 8864, line 8										
fg	Form 7211, Part II										
gh	Reserved										
hi	Reserved										
ii	Reserved										
zz	Other credits					7,500.		7,500.		7,433.	
2	Add lines 1a-1zz					7,500.		7,500.		7,433.	

Part III Current Year General Business Credits (GBCs) (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. (continued)

	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
3	Form 8844									
4	Specified credits:									
a	Form 3468, Part VI									
b	Form 5884									
c	Form 6478									
d	Form 8586									
e	Form 8835, Part II									
f	Form 8846									
g	Form 8900									
h	Form 8941									
i	Form 6765 (ESB)									
j	Form 8994									
k	Form 3468, Part VIII									
l	Reserved									
m	Reserved									
z	Other specified credits									
5	Add lines 4a-4z									
6	Add lines 2, 3, and 5				7,500.		7,500.		7,433.	

FD/20503L 10/04/24

Form 3800 (2024)

Part IV Carryovers of General Business Credits (GBCs) (see instructions)

Carryover

	Credits carried over to tax year 2024	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
					(d) Before the passive activity limitations	(e) After the passive activity limitations				
1 a	Form 3468, Part II									
b	Form 7207									
c	Form 6765									
d	Form 3468, Part III									
e	Form 8826									
f	Form 8835, Part II									
g	Form 7210									
h	Form 8820									
i	Form 8874									
j	Form 8881, Part I									
k	Form 8882									
l	Form 8864									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Reserved									
r	Reserved									
s	Form 8911									
t	Form 8830									
u	Form 7213, Part II									
v	Form 3468, Part V									
w	Form 8932									
x	Form 8933									
y	Form 8936, Part II									
z	Reserved									
aa	Form 8936, Part V									
bb	Form 8904									
cc	Form 7213, Part I									
cd	Form 8881, Part II									
de	Form 8881, Part III									
ff	Form 8864									
gg	Reserved									
hh	Reserved									
ii	Reserved									
jj	Reserved									
zz	Other									

Part IV Carryovers of General Business Credits (GBCs) (see instructions) (continued)

	Credits carried over to tax year 2024 Note: Credits on lines 2a through 2x are expired. Only carryforwards are allowed.	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
					(d) Before the passive activity limitations	(e) After the passive activity limitations				
2a	Form 5884-A									
b	Form 8586 (pre-2008)									
c	Form 8845									
d	Form 8907									
e	Form 8909									
f	Form 8923									
g	Form 8834									
h	Form 8931									
i	Form 1065-B									
j	Form 5884 (pre-2007)									
k	Form 6478 (pre-2005)									
l	Form 8846 (pre-2007)									
m	Form 8900 (pre-2008)									
n	Trans-Alaska pipeline liability									
o	Form 5884-A, Section A									
p	Form 5884-A, Section B									
q	Form 5884-A, Section A									
r	Form 5884-A, Section B									
s	Form 5884-B									
t	Form 8847									
u	Form 8861									
v	Form 8884									
w	Form 8942									
x	Form 8910									
y	Reserved									
z	Reserved									
zz	Other credits (see inst.)									
3	Form 8844									

FD/Z0504L 10/04/24

Form 3800 (2024)

Part IV Carryovers of General Business Credits (GBCs) (see instructions) (continued)

	Credits carried over to tax year 2024	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
					(d) Before the passive activity limitations	(e) After the passive activity limitations				
4 Specified credits:										
a	Form 3468, Part VI									
b	Form 5884									
c	Form 6478									
d	Form 8586 (post-2007)									
e	Form 8835									
f	Form 8846									
g	Form 8900									
h	Form 8941									
i	Form 6765 ESB credit									
j	Form 8994									
k	Form 3468, Part VII (post-2007)									
l	Reserved									
m	Reserved									
y	ESBC (see inst.)									
z	Other specified credits									
5	Add lines 4a-4z									
6	Add lines 1a-through 2zz									
7	Add lines 3, 5, and 6									

FD/20505L 01/02/25

Form 3800 (2024)

Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.

Part III line number	(a)	(b)	(c)(1)	EIN		Credits subject to the passive activity limit						Not subject to the limit	
				(c)(2)	(d)(1)	(d)(2)	(d)(1)	(d)(2)	(d)(3)	(d)(4)	(e)	(f)(1)	
			Pass-through entity EIN	Transferor entity EIN	Credits other than credit transfer election credits	Credit transfer election credits sold	Credit transfer election credits purchased	Credits from columns (d)(1) and (d)(2) and (d)(3) allowed after limit	Credits other than transfer election credits	Transfer election credits sold			
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
	(f)(2)		(g)	(h)(1)	(i)(2)	(j)(1)	(k)(1)	(l)(2)	(m)	(n)	(o)	(p)	(q)
	Purchased transfer election credits not subject to passive activity limit		Combine columns (d)(4), (e), (f)(1), and (f)(2)	Gross EPE amount. Portion of column (g) eligible for an EPE election	Subtract column (h)(1) from column (g) (credit excluding EPE)	Amount of column (h)(2) applied against tax in Part II	Amount of column (i)(2) credit in column (h)(1) applied against tax in Part II	Net EPE amount. Subtract column (j)(2) from column (h)(1)		Carryforward to 2025. Subtract column (k)(1) from column (h)(2)			
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													

Part VI Breakdown of Aggregate Amounts in Part IV (see instructions)

Carryover

(a) Line number from Part IV	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
			(d) Before the passive activity limitations	(e) After the passive activity limitations				
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								

Alternative Minimum Tax – Individuals

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

Go to www.irs.gov/Form6251 for instructions and the latest information.

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

CARL ZMAILA

Your social security number

530-39-2021

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	170,461.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	10,000.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	()
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	()
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	780.
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	()
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)	4	181,241.

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ... Single or head of household. \$ 609,350 \$ 85,700 Married filing jointly or qualifying surviving spouse 1,218,700 133,300 Married filing separately. 609,350 66,650 If line 4 is over the amount shown above for your filing status, see instructions.	5	85,700.
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	6	95,541.
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.	7	24,761.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7.	9	24,761.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions.	10	32,194.
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2.	11	0.

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

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7.	12	95,541.
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter.	13	722.
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter.	14	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter.	15	722.
16	Enter the smaller of line 12 or line 15.	16	722.
17	Subtract line 16 from line 12.	17	94,819.
18	If line 17 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.	18	24,653.
19	Enter: <ul style="list-style-type: none"> • \$94,050 if married filing jointly or qualifying surviving spouse, • \$47,025 if single or married filing separately, or • \$63,000 if head of household. 	19	63,000.
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter.	20	169,739.
21	Subtract line 20 from line 19. If zero or less, enter -0-.	21	0.
22	Enter the smaller of line 12 or line 13.	22	722.
23	Enter the smaller of line 21 or line 22. This amount is taxed at 0%.	23	
24	Subtract line 23 from line 22.	24	722.
25	Enter: <ul style="list-style-type: none"> • \$518,900 if single, • \$291,850 if married filing separately, • \$583,750 if married filing jointly or qualifying surviving spouse, or • \$551,350 if head of household. 	25	551,350.
26	Enter the amount from line 21.	26	
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter.	27	169,739.
28	Add line 26 and line 27.	28	169,739.
29	Subtract line 28 from line 25. If zero or less, enter -0-.	29	381,611.
30	Enter the smaller of line 24 or line 29.	30	722.
31	Multiply line 30 by 15% (0.15).	31	108.
32	Add lines 23 and 30.	32	722.
If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.			
33	Subtract line 32 from line 22.	33	
34	Multiply line 33 by 20% (0.20).	34	
If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.			
35	Add lines 17, 32, and 33.	35	
36	Subtract line 35 from line 12.	36	
37	Multiply line 36 by 25% (0.25).	37	
38	Add lines 18, 31, 34, and 37.	38	24,761.
39	If line 12 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.	39	24,841.
40	Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7.	40	24,761.

Health Savings Accounts (HSAs)

2024

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.

Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.

CARL ZMAILA

530-39-2021

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	<input checked="" type="checkbox"/> Self-only	<input type="checkbox"/> 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	4,150.
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	4,150.
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	4,150.
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	4,150.
9	Employer contributions made to your HSAs for 2024	9	3,000.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	3,000.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	1,150.
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 <input type="checkbox"/>		
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	

**Qualified Business Income Deduction
Simplified Computation**

2024

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Attachment
Sequence No. **55**

Name(s) shown on return CARL ZMAILA	Your taxpayer identification number 530-39-2021
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Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.
Use this form if your taxable income, before your qualified business income deduction, is at or below \$191,950 (\$383,900 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	ZMAILA SERVICES	99-2207531	-18,253.
ii			
iii			
iv			
v			

2 Total qualified business income or (loss). Combine lines 1i through 1v, column (c).....	2	-18,253.		
3 Qualified business net (loss) carryforward from the prior year.....	3	(14,350.)		
4 Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-.....	4	0.		
5 Qualified business income component. Multiply line 4 by 20% (0.20).....	5		0.	
6 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).....	6	0.		
7 Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.....	7	(0.)		
8 Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-.....	8	0.		
9 REIT and PTP component. Multiply line 8 by 20% (0.20).....	9		0.	
10 Qualified business income deduction before the income limitation. Add lines 5 and 9.....	10		0.	
11 Taxable income before qualified business income deduction (see instructions).....	11	170,461.		
12 Enter your net capital gain, if any, increased by any qualified dividends (see instructions).....	12	722.		
13 Subtract line 12 from line 11. If zero or less, enter -0-.....	13	169,739.		
14 Income limitation. Multiply line 13 by 20% (0.20).....	14		33,948.	
15 Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).....	15		0.	
16 Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-.....	16	(32,603.)		
17 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-.....	17	(0.)		

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

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.**

Taxpayer name(s) shown on return CARL ZMAILA	Taxpayer identification number 530-39-2021
Preparer's name MICHAEL BOWMAN	Preparer tax identification number P00669581

Part I Due Diligence Requirements

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

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(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?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part II	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)	Yes	No	N/A
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.)	<input type="checkbox"/>	<input type="checkbox"/>	
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
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)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III	Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)	Yes	No	N/A
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?	<input type="checkbox"/>	<input type="checkbox"/>	
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part IV	Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)	Yes	No
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?	<input type="checkbox"/>	<input type="checkbox"/>

Part V	Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)	Yes	No
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part VI	Eligibility Certification	Yes	No
<p>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:</p> <p>A. 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);</p> <p>B. 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;</p> <p>C. Submit Form 8867 in the manner required; and</p> <p>D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under <i>Document Retention</i>.</p> <ol style="list-style-type: none"> 1. A copy of this Form 8867. 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed. 3. 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). 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained. 5. 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). <p>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).</p>			
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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.

Name(s) shown on return

Your social security number

CARL ZMAILA

530-39-2021

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	211,805.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	211,805.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	200,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		11,805.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		106.

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		
10	Enter the amount from line 4	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
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 (RTTA) Compensation

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

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		106.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	3,177.	
20	Enter the amount from line 1	20	211,805.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,071.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		106.
23	Additional Medicare Tax withholding on railroad retirement (RTTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		106.

Noncash Charitable Contributions
Attach one or more Forms 8283 to your tax return if you claimed a total deduction
of over \$500 for all contributed property.
Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return

CARL ZMAILA

Identifying number

530-39-2021

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: _____ Identifying number: _____

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions.

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	SALVATION ARMY SAN LOUIS OBISPO SAN LOUIS OBISPO, CA 93401	<input type="checkbox"/>	HOUSEHOLD GOODS
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	Various	Various	Purchase	8,200.	2,100.	Thrift Shop Value
B						
C						
D						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated. See instructions for definitions.

- | | | |
|---|--|---|
| a <input type="checkbox"/> Art (contribution of \$20,000 or more) | d <input type="checkbox"/> Other real estate | i <input type="checkbox"/> Vehicles |
| b <input type="checkbox"/> Qualified conservation contribution | e <input type="checkbox"/> Equipment | j <input type="checkbox"/> Clothing and household items |
| b(1) <input type="checkbox"/> Certified historic structure
NPS # _____ | f <input type="checkbox"/> Securities | k <input type="checkbox"/> Digital assets |
| c <input type="checkbox"/> Art (contribution of less than \$20,000) | g <input type="checkbox"/> Collectibles | l <input type="checkbox"/> Other |
| | h <input type="checkbox"/> Intellectual property | |

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)
A						
B						
C						

California Resident Income Tax Return

APE

ATTACH FEDERAL RETURN

530-39-2021 ZMAI
CARL ZMAILA

24

5063 CONCORD RD
ROCKLIN CA 95765

09-13-1985

Principal Residence

Enter your county at time of filing (see instructions)

Radio button and line for county

If your address above is the same as your principal/physical residence address at the time of filing, check this box [X]

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

Radio button and line for street address

Apt. no/ste. no.

City

State

ZIP code

Radio button and line for city, state, zip

Filing Status

If your California filing status is different from your federal filing status, check the box here.

1 Single

4 [X] Head of household (with qualifying person). See instructions.

2 Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.

5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

See instructions.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instructions.

Exemptions

For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 1 x \$149 = \$ 149.

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. 8 x \$149 = \$

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 9 x \$149 = \$

Exemptions

Your name: CARL ZMAILA

Your SSN or ITIN: 530-39-2021

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Last Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SSN. See instr. <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dependent's relationship to you <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Total dependent exemptions 10 x \$461 = \$ _____

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32. 11 \$ 149.

Taxable Income

- 12 State wages from your federal Form(s) W-2, box 16. 12 211,805.
- 13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. 13 195,364.
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. 14 _____
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. 15 195,364.
- 16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. 16 3,000.
- 17 California adjusted gross income. Combine line 15 and line 16. 17 198,364.
- 18 Enter the larger of
 Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR**
 Your California **standard deduction** shown below for your filing status:
 Single or Married/RDP filing separately. \$5,540
 Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$11,080
 If Married/RDP filing separately or the box on line 6 is checked,
STOP. See instructions
 18 32,429.
- 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0-. 19 165,935.

Tax

- 31 Tax. Check the box if from: Tax Table Tax Rate Schedule
 FTB 3800 FTB 3803 31 10,005.
- 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$244,857, see instructions. 32 149.
- 33 Subtract line 32 from line 31. If less than zero, enter -0-. 33 9,856.
- 34 Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A 34 _____
- 35 Add line 33 and line 34. 35 9,856.

Special Credits

- 40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. 40 _____
- 43 Enter credit name code and amount. 43 _____
- 44 Enter credit name code and amount. 44 _____

Your name: CARL ZMAILA

Your SSN or ITIN: 530-39-2021

Special Credits

- 45 To claim more than two credits, see instructions. Attach Schedule P (540) ● 45 _____
- 46 Nonrefundable Renter's Credit. See instructions ● 46 _____
- 47 Add line 40 through line 46. These are your total credits ● 47 _____
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ● 48 9,856.

Other Taxes

- 61 Alternative Minimum Tax. Attach Schedule P (540) ● 61 _____
- 62 Mental Health Services Tax. See instructions ● 62 _____
- 63 Other taxes and credit recapture. See instructions ● 63 _____
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax ● 64 9,856.

Payments

- 71 California income tax withheld. See instructions ● 71 15,033.
- 72 2024 California estimated tax and other payments. See instructions ● 72 _____
- 73 Withholding (Form 592-B and/or Form 593). See instructions ● 73 _____
- 74 Reserved for future use 74 _____
- 75 Earned Income Tax Credit (EITC). See instructions ● 75 _____
- 76 Young Child Tax Credit (YCTC). See instructions ● 76 _____
- 77 Foster Youth Tax Credit (FYTC). See instructions ● 77 _____
- 78 Add line 71 through line 77. These are your total payments.
See instructions ● 78 15,033.

Use Tax

- 91 **Use Tax.** Do not leave blank. See instructions ● 91 0.
- If line 91 is zero, check if: No use tax is owed. You paid your use tax obligation directly to CDTFA.

ISR Penalty

- 92 If you and your household had full-year health care coverage, check the box.
See instructions. Medicare Part A or C coverage is qualifying health care coverage
if you did not check the box, see instructions. ●
- Individual Shared Responsibility (ISR) Penalty. See instructions ● 92 _____

Overpaid Tax/Tax Due

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78. ● 93 15,033.
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91. ● 94 _____
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,
subtract line 92 from line 93. ● 95 15,033.
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,
subtract line 93 from line 92. ● 96 _____
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. ● 97 5,177.

Your name: CARL ZMAILA

Your SSN or ITIN: 530-39-2021

Overpaid Tax/Tax Due

- 98 Amount of line 97 you want applied to your **2025** estimated tax. ● 98 _____
- 99 Overpaid tax available this year. Subtract line 98 from line 97. ● 99 _____ **5,177.**
- 100 Tax due. If line 95 is less than line 64, subtract line 95 from line 64. ● 100 _____

Contributions

	Code	Amount
California Seniors Special Fund. See instructions. ●	400	_____
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund. ●	401	_____
Rare and Endangered Species Preservation Voluntary Tax Contribution Program. ●	403	_____
California Breast Cancer Research Voluntary Tax Contribution Fund. ●	405	_____
California Firefighters' Memorial Voluntary Tax Contribution Fund. ●	406	_____
Emergency Food for Families Voluntary Tax Contribution Fund. ●	407	_____
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. ●	408	_____
California Sea Otter Voluntary Tax Contribution Fund. ●	410	_____
California Cancer Research Voluntary Tax Contribution Fund. ●	413	_____
School Supplies for Homeless Children Voluntary Tax Contribution Fund. ●	422	_____
State Parks Protection Fund/Parks Pass Purchase. ●	423	_____
Protect Our Coast and Oceans Voluntary Tax Contribution Fund. ●	424	_____
Keep Arts in Schools Voluntary Tax Contribution Fund. ●	425	_____
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund. ●	431	_____
California Senior Citizen Advocacy Voluntary Tax Contribution Fund. ●	438	_____
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. ●	439	_____
Mental Health Crisis Prevention Voluntary Tax Contribution Fund. ●	445	_____
California ALS Research Network Voluntary Tax Contribution Fund. ●	447	_____
110 Add amounts in code 400 through code 447. This is your total contribution. ●	110	_____

Your name: CARL ZMAILA

Your SSN or ITIN: 530-39-2021

Amount You Owe 111 **AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● 111 _____
Pay Online — Go to ftb.ca.gov/pay for more information.

Interest and Penalties 112 Interest, late return penalties, and late payment penalties 112 _____

113 Underpayment of estimated tax.

Check the box: ● FTB 5805 attached ● FTB 5805F attached ● 113 _____

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment. ... 114 _____

Refund and Direct Deposit 115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.

Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● 115 _____ 5,177.

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type
● Routing number Checking ● Account number ● 116 Direct deposit amount
121042882 5079704747 _____ 5,177.
 Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type
● Routing number Checking ● Account number ● 117 Direct deposit amount
_____ Savings _____

Voter Info. For voter registration information, check the box and go to sos.ca.gov/elections. See instructions.

Health Care Coverage Info. Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions Yes No

Sign your tax return on Page 6

Your name: CARL ZMAILA

Your SSN or ITIN: 530-39-2021

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

Your email address. Enter only one email address.

Preferred phone number

303-408-7651

Sign Here

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

MICHAEL BOWMAN

It is unlawful to forge a spouse's/RDP's signature.

Firm's name (or yours, if self-employed)

MICHAEL A BOWMAN CPA

PTIN

P00669581

Firm's address

6320 CANOGA AVE, STE 720

Firm's FEIN

464913432

Joint tax return? See instructions.

WOODLAND HILLS, CA 91367

Do you want to allow another person to discuss this tax return with us? See instructions Yes No

Print Third Party Designee's Name

MICHAEL BOWMAN

Telephone Number

(747) 755-5800

2024

Wage and Tax Statement

W-2

Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.

Caution: If this schedule is filled out, do not send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, attach copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.

*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

W-2 Information

Employee's social security number: 530392021; Employer's name: CLARK PACIFIC; Employer identification number (EIN): 680262848; Employer's address: 710 RIVERPOINT COURT STE 100, WEST SACRAMENTO, CA 95605.

Employee's first name: CARL; Initial: []; Last name: ZMAILA; Suffix: []

Employee's address: 2139 CARGILL WAY, ROSEVILLE, CA 95747

1 Wages, tips, other compensation: 211,805.; 4 Social security tax withheld: 10,453.; 8 Allocated tips: []; 2 Federal income tax withheld: 35,525.; 6 Medicare tax withheld: 3,177.; 10 Dependent care benefits: []; 3 Social security wages: 168,600.; 7 Social security tips: []; 11 Nonqualified plans: []

12 Codes and amounts: 12a Code C Amount 162.; 12b Code D Amount 23,000.; 12c Code DD Amount 28,348.; 12d Code W Amount 3,000.

13 Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay. Retirement plan is checked.

14 SDI, VPD, or CA SDI (from federal Form W-2, box 14 or 19): Type CA SDI Amount 2,613.; 16 State wages, tips, etc.: 211,805.

15 State and employer's state ID number: State CA Employer's state ID number 386-1986 1; 17 State income tax: 15,033.

Franchise Tax Board Privacy Notice on Collection. Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

2024 California Adjustments – Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 6 as a supporting California schedule.

Name(s) as shown on tax return CARL ZMAILA	SSN or ITIN 530-39-2021
--	-----------------------------------

Part I Income Adjustment Schedule		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Section A - Income from federal Form 1040 or 1040-SR				
1 a Total amount from federal Form(s) W-2, box 1. See instructions.	1a	<input checked="" type="radio"/> 211,805.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b Household employee wages not reported on federal Form(s) W-2.	1b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Tip income not reported on line 1a.	1c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions.	1d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26.	1e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29.	1f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g Wages from federal Form 8919, line 6.	1g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Other earned income. See instructions.	1h	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 3,000.
i Nontaxable combat pay election. See instructions.	1i	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Add line 1a through line 1i.	1z	<input checked="" type="radio"/> 211,805.	<input checked="" type="radio"/>	<input checked="" type="radio"/> 3,000.
2 Taxable interest. a <input checked="" type="radio"/>	2b	<input checked="" type="radio"/> 54.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/>	3b	<input checked="" type="radio"/> 1,036.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 IRA distributions. See instructions. a <input checked="" type="radio"/>	4b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/>	5b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Social security benefits. a <input checked="" type="radio"/>	6b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Capital gain or (loss). See instructions.	7	<input checked="" type="radio"/> 722.	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Section B - Additional Income from federal Schedule 1 (Form 1040)				
1 Taxable refunds, credits, or offsets of state and local income taxes.	1	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2 a Alimony received. See instructions.	2a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Business income or (loss). See instructions.	3	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 Other gains or (losses).	4	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	5	<input checked="" type="radio"/> -18,253.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Farm income or (loss).	6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Unemployment compensation.	7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

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Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
8 Other income:			
a Federal net operating loss 8a	<input type="radio"/> ()		<input type="radio"/>
b Gambling 8b	<input type="radio"/>	<input type="radio"/>	
c Cancellation of debt 8c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Foreign earned income exclusion from federal Form 2555 8d	<input type="radio"/> ()		<input type="radio"/>
e Income from federal Form 8853 8e	<input type="radio"/>		<input type="radio"/>
f Income from federal Form 8889 8f	<input type="radio"/>	<input type="radio"/>	
g Alaska Permanent Fund dividends 8g	<input type="radio"/>		
h Jury duty pay 8h	<input type="radio"/>		
i Prizes and awards 8i	<input type="radio"/>		
j Activity not engaged in for profit income 8j	<input type="radio"/>		
k Stock options 8k	<input type="radio"/>		<input type="radio"/>
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	<input type="radio"/>		
m Olympic and Paralympic medals and USOC prize money 8m	<input type="radio"/>		
n IRC Section 951(a) inclusion 8n	<input type="radio"/>	<input type="radio"/>	
o IRC Section 951A(a) inclusion 8o	<input type="radio"/>	<input type="radio"/>	
p IRC Section 461(l) excess business loss adjustment 8p	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
q Taxable distributions from an ABLÉ account 8q	<input type="radio"/>		
r Scholarship and fellowship grants not reported on federal Form(s) W-2 8r	<input type="radio"/>		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d 8s	<input type="radio"/> ()		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t	<input type="radio"/>		
u Wages earned while incarcerated 8u	<input type="radio"/>		
v Digital assets received as ordinary income not reported elsewhere 8v	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
z Other income. List type and amount. <input type="radio"/> _____ 8z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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Section B – Additional Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a	Total other income Add line 8a through line 8z 9a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b1	Disaster loss deduction from form FTB 3805V 9b1		<input checked="" type="radio"/>	
b2	NOL deduction from form FTB 3805V 9b2		<input checked="" type="radio"/>	
b3	NOL deduction from form FTB 3805Z, 3807, or 3809 9b3		<input checked="" type="radio"/>	
10	Total. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a, in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions 10	<input checked="" type="radio"/> 195,364.	<input checked="" type="radio"/>	<input checked="" type="radio"/> 3,000.

Section C – Adjustments to Income
from federal Schedule 1 (Form 1040)

11	Educator expenses 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	Health savings account deduction 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
14	Moving expenses. Attach form FTB 3913. See instructions. 14	<input checked="" type="radio"/>		<input checked="" type="radio"/>
15	Deductible part of self-employment tax. See instructions. 15	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
16	Self-employed SEP, SIMPLE, and qualified plans 16	<input checked="" type="radio"/>		
17	Self-employed health insurance deduction. See instructions. 17	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
18	Penalty on early withdrawal of savings. 18	<input checked="" type="radio"/>		
19 a	Alimony paid 19a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
b	Recipient's: SSN <input checked="" type="radio"/> _____ Last Name <input checked="" type="radio"/> _____			
20	IRA deduction. 20	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21	Student loan interest deduction. 21	<input checked="" type="radio"/>		<input checked="" type="radio"/>
22	Reserved for future use 22			
23	Archer MSA deduction. 23	<input checked="" type="radio"/>		

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Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24 Other adjustments:				
a Jury duty pay.	24a	<input checked="" type="radio"/>		
b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.	24c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
d Reforestation amortization and expenses	24d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974	24e	<input checked="" type="radio"/>		
f Contributions to IRC Section 501(c)(18)(D) pension plans.	24f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g Contributions by certain chaplains to IRC Section 403(b) plans	24g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Attorney fees and court costs for actions involving certain unlawful discrimination claims	24h	<input checked="" type="radio"/>		
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.	24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
j Housing deduction from federal Form 2555.	24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041).	24k	<input checked="" type="radio"/>		
z Other adjustments. List type and amount.				
<input checked="" type="radio"/> _____	24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z.	25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions.	26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions.	27	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
		195,364.		3,000.

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Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses... <input checked="" type="radio"/> _____ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11... <input checked="" type="radio"/> _____ 2			
3 Multiply line 2 by 7.5% (0.075)... <input checked="" type="radio"/> _____ 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/> _____ 4	<input checked="" type="radio"/>		<input checked="" type="radio"/>
Taxes You Paid			
5 a State and local income tax or general sales taxes... 5a	<input checked="" type="radio"/> 17,646.	<input checked="" type="radio"/> 17,646.	
b State and local real estate taxes... 5b	<input checked="" type="radio"/> 4,815.		
c State and local personal property taxes... 5c	<input checked="" type="radio"/> 826.		
d Add line 5a through line 5c... 5d	<input checked="" type="radio"/> 23,287.		
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C. 5e	<input checked="" type="radio"/> 10,000.	<input checked="" type="radio"/> 17,646.	<input checked="" type="radio"/> 13,287.
6 Other taxes. List type <input checked="" type="radio"/> _____ 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6... 7	<input checked="" type="radio"/> 10,000.	<input checked="" type="radio"/> 17,646.	<input checked="" type="radio"/> 13,287.
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098... 8a	<input checked="" type="radio"/> 11,703.		<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 1098... 8b	<input checked="" type="radio"/>		<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098... 8c	<input checked="" type="radio"/>		<input checked="" type="radio"/>
d Reserved for future use... 8d			
e Add line 8a through line 8c... 8e	<input checked="" type="radio"/> 11,703.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest... 9	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9... 10	<input checked="" type="radio"/> 11,703.	<input checked="" type="radio"/>	<input checked="" type="radio"/>

CAIA4012L 05/13/25

Part II	Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity				
11	Gifts by cash or check.....	11 <input checked="" type="radio"/> 1,100.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12	Other than by cash or check.....	12 <input checked="" type="radio"/> 2,100.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	Carryover from prior year.....	13 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14	Add line 11 through line 13.....	14 <input checked="" type="radio"/> 3,200.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.....	15 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Other Itemized Deductions				
16	Other—from list in federal instructions.....	16 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.....	17 <input checked="" type="radio"/> 24,903.	<input checked="" type="radio"/> 17,646.	<input checked="" type="radio"/> 13,287.
18	Total. Combine line 17 column A less column B plus column C.....	<input checked="" type="radio"/> 18		20,544.

Job Expenses and Certain Miscellaneous Deductions

CAIA4012L 05/13/25

19 Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions..... 19

20 Tax preparation fees..... 20

21 Other expenses: investment, safe deposit box, etc. List type..... 21

22 Add line 19 through line 21..... 22

23 Enter amount from federal Form 1040 or 1040-SR, line 11.....

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0..... 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0..... 25

26 **Total Itemized Deductions.** Add line 18 and line 25..... 26

27 Other adjustments. See instructions. Specify..... 27

28 Combine line 26 and line 27..... 28

29 **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**
 Single or married/RDP filing separately..... \$244,857
 Head of household..... \$367,291
 Married/RDP filing jointly or qualifying surviving spouse/RDP..... \$489,719
No. Transfer the amount on line 28 to line 29.
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29..... 29

30 **Enter the larger of the amount on line 29 or your standard deduction shown below:**
 Single or married/RDP filing separately. See instructions..... \$5,540
 Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP..... \$11,080
Transfer the amount on line 30 to Form 540, line 18...... 30

2024

Head of Household Filing Status Schedule

3532

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on tax return

SSN or ITIN

CARL ZMAILA

530-39-2021

Part I - Marital Status

1 Check one box below to identify your marital status. See instructions.

- a Not legally married/RDP during 2024... 1a [X]
b Surviving spouse/RDP (my spouse/RDP died before 01/01/2024)... 1b []
c Marriage/RDP was annulled... 1c []
d Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2024... 1d []
e Legally married/RDP and did not live with spouse/RDP during 2024... 1e []
f Legally married/RDP and lived with spouse/RDP during 2024. List the beginning and ending dates for each period when you lived together... 1f []

(mm/dd/yyyy) (mm/dd/yyyy) (mm/dd/yyyy) (mm/dd/yyyy)
From: To: From: To:

Part II - Qualifying Person

2 Check one box below to identify the relationship of the person that qualifies you for the head of household filing status. See instructions.

- a Son, daughter, stepson, or stepdaughter... 2a [X]
b Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece... 2b []
c Eligible foster child... 2c []
d Father, mother, stepfather, or stepmother... 2d []
e Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt... 2e []

Part III - Qualifying Person Information

3 Information about your qualifying person. See instructions.

- First Name... CARSON
Last Name... ZMAILA
SSN... 152-21-3212
DOB (mm/dd/yyyy) If your qualifying person is age 19 or older in 2024, go to line 3a. If not, go to line 4... 7/31/2012
a Was your qualifying person a full time student under age 24 in 2024?... 3a [] Yes [] No
b Was your qualifying person permanently and totally disabled in 2024?... 3b [] Yes [] No

4 Enter qualifying person's gross income in 2024. See instructions... 1.

5 Number of days your qualifying person lived with you during 2024. See instructions... 365

When calculating the total number of days your qualifying person lived with you, you may include any days your qualifying person was temporarily absent from your home. For example, illness, education, business, vacations, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days (or 366 days if it is a leap year). See instructions.

Form **2106**

Department of the Treasury
Internal Revenue Service

California Copy - California Amounts
Employee Business Expenses

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

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

Go to www.irs.gov/Form2106 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **129**

Your name CARL ZMAILA	Occupation in which you incurred expenses DIRECTOR OF MANUFACTURIN	Social security number 530-39-2021
---------------------------------	--	--

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals	Column B Meals
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including trains, buses, etc., that didn't involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airfare, car rental, etc. Don't include meals	3	
4 Business expenses not included on lines 1 through 3. Don't include meals	12,167.	
5 Meals expenses (see instructions)		3,650.
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	12,167.	3,650.

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amounts from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Reimbursements received from employer. Include reimbursements reported on Form W-2, box 12, code "L." Do not include amounts reported on Form W-2, box 1. (See instructions.)	7	
--	----------	--

Step 3 Figure Expenses To Deduct

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, 1040-SR, or 1040-NR, line 1a.	8	12,167.	3,650.
Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter	9	12,167.	1,825.
10 Add the amounts on line 9 for both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return	10		13,992.

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

Form **2106** (2024)

Statement 1
Schedule CA, Part I, Section A, Line 1h
Other Earned Income

	<u>Subtractions</u>	<u>Additions</u>
Employer Contribution to HSA	\$ 0.	\$ 3,000.
Total	<u>\$ 0.</u>	<u>\$ 3,000.</u>

TAXABLE YEAR

2024 e-file Opt-Out Record for Individuals

8454

General Information

California law requires individual income tax returns prepared by certain income tax preparers to be electronically filed (e-filed) unless the taxpayer elects not to e-file or the tax preparer cannot e-file the return due to reasonable cause. Use this form to record when and why the return was not e-filed.

Do not mail this form to the Franchise Tax Board (FTB). Please keep it for your records.

For married/registered domestic partners (RDPs) filing jointly, only one spouse/RDP needs to sign.

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Part I Taxpayer Information

Your first name CARL ZMAILA		Last name	Your SSN or ITIN 530-39-2021	
If filing jointly, spouse's/RDP's first name		Last name	Spouse's/RDP's SSN or ITIN	
Street address (number and street) or PO box 5063 CONCORD RD		Apt. no.	PMB/private mailbox	Telephone number 303-408-7651
City ROCKLIN, CA 95765			State	ZIP code
Foreign country name		Foreign province/state/county		Foreign postal code

I elect not to e-file my tax return. Reason (optional):

Your signature	Date
Spouse's/RDP's signature (if filing jointly)	Date

Part II Tax Preparer Information

I am not e-filing this taxpayer's return due to reasonable cause. Explanation:

Paid preparer's signature		Date 6/26/25
Paid preparer's name MICHAEL BOWMAN		PTIN P00669581
Firm's name (if applicable) MICHAEL A BOWMAN CPA		Firm's FEIN 46-4913432
Firm's or preparer's address 6320 CANOGA AVE, STE 720		Telephone number 747-755-5800
City WOODLAND HILLS, CA 91367	State	ZIP code

2024 W-2 and EARNINGS SUMMARY

Employee Reference Copy W-2 Wage and Tax Statement 2024

Copy C for employer's records. OMB No. 1545-0008

d Control number Dept. Corp. Employer use only
000006243 T66 914.52 WT10 C S 36614

c Employer's name, address, and ZIP code
CLARK PACIFIC
710 RIVERPOINT COURT, SUITE 100
WEST SACRAMENTO, CA 95605

b Employer's FED ID number a Employee's SSA number
68-0262848 XXX-XX-2021
1 Wages, tips, other comp. 2 Federal income tax withheld
211805.19 35525.04

3 Social security wages 4 Social security tax withheld
168600.00 10453.20
5 Medicare wages and tips 6 Medicare tax withheld
234805.19 3717.93
7 Social security tips 8 Allocated tips

11 Nonqualified plans 12a See instructions for box 12
C 162.00
14 Other 12b D 23000.00
4200.00 AUTO ALLOW 12c W 3000.00
2612.98 CA SDI 12d DD 28348.29
13 Stat emp. Ret. plan 3rd party sick pay

15 State Employer's state ID no. 16 State wages, tips, etc.
CA 386-1996 1 220105.19
17 State income tax 18 Local wages, tips, etc.
15032.79
19 Local income tax 20 Locality name

This summary section is included with your W-2 to help describe this portion in more detail. The reverse side includes general information that you may also find helpful. The following reflects your final pay stub, plus any adjustments made by your employer.

GROSS PAY 253,622.32 SOCIAL SECURITY TAX WITHHELD 10,453.20
FED. INCOME TAX WITHHELD 35,525.04 BOX 04 OF W-2 MEDICARE TAX 3,717.93
STATE INCOME TAX 15,032.79 BOX 06 OF W-2 WITHHELD
LOCAL INCOME TAX 0.00 BOX 14 OF W-2 SUI/SDI 2,612.98

To change your employee W-4 profile information file a new W-4 with your payroll department

CARL A ZMAILA
5063 CONCORD RD
ROCKLIN, CA 95765

Social Security Number: XXX-XX-2021



Form 1: Employee Reference Copy W-2 Wage and Tax Statement 2024. Includes employer info, employee info, and earnings summary.

Form 2: Federal Filing Copy W-2 Wage and Tax Statement 2024. Includes employer info, employee info, and earnings summary.

Form 3: City or Local Filing Copy W-2 Wage and Tax Statement 2024. Includes employer info, employee info, and earnings summary.

Form 4: Federal Filing Copy W-2 Wage and Tax Statement 2024. Includes employer info, employee info, and earnings summary.

Form 5: CA. State Filing Copy W-2 Wage and Tax Statement 2024. Includes employer info, employee info, and earnings summary.

Form 6: City or Local Filing Copy W-2 Wage and Tax Statement 2024. Includes employer info, employee info, and earnings summary.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, ending _____ See separate instructions.

Your first name and middle initial CARL ZMAILA Last name _____ Your social security number 530-39-2021

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. Apt. no. _____ **Presidential Election Campaign**
2139 CARGILL WAY 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.
 City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code _____
ROSEVILLE, CA 95747
 Foreign country name Foreign province/state/county Foreign postal code You Spouse

Filing Status Single Head of household (HOH)
 Married filing jointly (even if only one had income)
 Married filing separately (MFS) Qualifying surviving spouse (QSS)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: CARSON ZMAILA

Digital Assets At any time during 2023, 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, 1959 Are blind **Spouse:** Was born before January 2, 1959 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
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required. Standard Deduction for — • Single or Married filing separately, \$13,850 • Married filing jointly or Qualifying surviving spouse, \$27,700 • Head of household, \$20,800 • If you checked any box under Standard Deduction , see instructions.	1 a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	159,522.
	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	159,522.
	2 a	Tax-exempt interest	2a	
	b	Taxable interest	2b	57.
	3 a	Qualified dividends	3a	
	b	Ordinary dividends	3b	712.
	4 a	IRA distributions	4a	
b	Taxable amount	4b		
5 a	Pensions and annuities	5a		
b	Taxable amount	5b		
6 a	Social security benefits	6a		
b	Taxable amount	6b		
c	If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	<input type="checkbox"/>	
8	Additional income from Schedule 1, line 10	8	-14,350.	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	145,941.	
10	Adjustments to income from Schedule 1, line 26	10		
11	Subtract line 10 from line 9. This is your adjusted gross income	11	145,941.	
12	Standard deduction or itemized deductions (from Schedule A)	12	24,982.	
13	Qualified business income deduction from Form 8995 or Form 8995-A	13		
14	Add lines 12 and 13	14	24,982.	
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	120,959.	

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814	
	2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16 20,824.
	17 Amount from Schedule 2, line 3	17
	18 Add lines 16 and 17	18 20,824.
	19 Child tax credit or credit for other dependents from Schedule 8812	19
	20 Amount from Schedule 3, line 8	20 600.
	21 Add lines 19 and 20	21 600.
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22 20,224.
	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 20,224.

Payments	25 Federal income tax withheld from:	
	a Form(s) W-2	25a 25,082.
	b Form(s) 1099	25b
	c Other forms (see instructions)	25c
	d Add lines 25a through 25c	25d 25,082.
	26 2023 estimated tax payments and amount applied from 2022 return	26
	27 Earned income credit (EIC)	27
	28 Additional child tax credit from Schedule 8812	28
	29 American opportunity credit from Form 8863, line 8	29
	30 Reserved for future use	30
31 Amount from Schedule 3, line 15	31	
32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33 Add lines 25d, 26, and 32. These are your total payments	33 25,082.	

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

Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34 4,858.
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a 4,858.
	b Routing number 121042882 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d Account number 5079704747	
36 Amount of line 34 you want applied to your 2024 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: MICHAEL BOWMAN Phone no.: (747) 755-5800 Personal identification number (PIN): 33333

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature: _____ Date: _____ Your occupation: DIRECTOR OF MANUFA

Spouse's signature: _____ Date: _____ Spouse's occupation: _____

Phone no. 303-408-7651 Email address: _____

Paid Preparer Use Only

Preparer's name: MICHAEL BOWMAN Preparer's signature: MICHAEL BOWMAN Date: 4/24/24 PTIN: P00669581 Check if: Self-employed

Firm's name: Michael A Bowman CPA Phone no.: (747) 755-5800

Firm's address: 6320 Canoga Ave, Ste 720 Woodland Hills, CA 91367 Firm's EIN: 46-4913432

**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

2023

Attachment
Sequence No. **01**

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

CARL ZMAILA

Your social security number

530-39-2021

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	-14,350.
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	
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	-14,350.

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

FDIA0103L 08/21/23

Schedule 1 (Form 1040) 2023

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

**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

2023

Attachment
Sequence No. **03**

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

CARL ZMAILA

Your social security number

530-39-2021

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required.	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441.	2	
3	Education credits from Form 8863, line 19.	3	
4	Retirement savings contributions credit. Attach Form 8880.	4	
5a	Residential clean energy credit from Form 5695, line 15.	5a	
b	Energy efficient home improvement credit from Form 5695, line 32.	5b	600.
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	600.

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

Part II Other Payments and Refundable Credits			
9	Net premium tax credit. Attach Form 8962.....		9
10	Amount paid with request for extension to file (see instructions).....		10
11	Excess social security and tier 1 RRTA tax withheld.....		11
12	Credit for federal tax on fuels. Attach Form 4136.....		12
13	Other payments or refundable credits:		
a	Form 2439.....	13a	
b	Credit for repayment of amounts included in income from earlier years.....	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i).....	13c	
d	Deferred amount of net 965 tax liability (see instructions).....	13d	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z.....		14
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.....		15 0.

Schedule 3 (Form 1040) 2023

**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 16.

OMB No. 1545-0074

2023

Attachment
Sequence No. **07**

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

CARL ZMAILA

Your social security number

530-39-2021

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				0.
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. <input type="checkbox"/>	5a	10,744.		
	b State and local real estate taxes (see instructions)	5b	4,794.		
	c State and local personal property taxes	5c	800.		
	d Add lines 5a through 5c	5d	16,338.		
	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. <input type="checkbox"/>				
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited.	8a	11,982.		
	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	11,982.			
9 Investment interest. Attach Form 4952 if required. See instructions	9				
10 Add lines 8e and 9	10				11,982.
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	1,000.		
	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	2,000.		
	13 Carryover from prior year	13			
	14 Add lines 11 through 13	14			
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			0.
Other Itemized Deductions	16 Other—from list in instructions. List type and amount: _____				

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			24,982.
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box. <input type="checkbox"/>				

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

Your social security number

CARL ZMAILA

530-39-2021

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	ZMAILA SERVICES	P		99-2207531		
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		14,350.		
B				
C				
D				
29a Totals				
b Totals		14,350.		
30 Add columns (h) and (k) of line 29a				30
31 Add columns (g), (i), and (j) of line 29b				31 (14,350.)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32 -14,350.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

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

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5.	41	-14,350.
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	

**Qualified Business Income Deduction
Simplified Computation**

2023

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Attachment
Sequence No. **55**

Name(s) shown on return CARL ZMAILA	Your taxpayer identification number 530-39-2021
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Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.
Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	ZMAILA SERVICES	99-2207531	-14,350.
ii			
iii			
iv			
v			

2 Total qualified business income or (loss). Combine lines 1i through 1v, column (c).....	2	-14,350.		
3 Qualified business net (loss) carryforward from the prior year.....	3	(0.)		
4 Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-.....	4	0.		
5 Qualified business income component. Multiply line 4 by 20% (0.20).....	5			0.
6 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).....	6	0.		
7 Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.....	7	(0.)		
8 Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-.....	8	0.		
9 REIT and PTP component. Multiply line 8 by 20% (0.20).....	9			0.
10 Qualified business income deduction before the income limitation. Add lines 5 and 9.....	10			0.
11 Taxable income before qualified business income deduction (see instructions).....	11	120,959.		
12 Enter your net capital gain, if any, increased by any qualified dividends (see instructions).....	12	0.		
13 Subtract line 12 from line 11. If zero or less, enter -0-.....	13	120,959.		
14 Income limitation. Multiply line 13 by 20% (0.20).....	14			24,192.
15 Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).....	15			0.
16 Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-.....	16	(14,350.)		
17 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-.....	17	(0.)		

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

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, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

Taxpayer name(s) shown on return CARL ZMAILA	Taxpayer identification number 530-39-2021
Preparer's name MICHAEL BOWMAN	Preparer tax identification number P00669581

Part I Due Diligence Requirements

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

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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-PR, 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?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(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?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

	Yes	No	N/A
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.)	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
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)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No	N/A
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?	<input type="checkbox"/>	<input type="checkbox"/>	
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No
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?	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

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

- A. 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);
- B. 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;
- C. Submit Form 8867 in the manner required; **and**
- D. 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*.
 1. A copy of this Form 8867.
 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 3. 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).
 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 5. 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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Noncash Charitable Contributions
Attach one or more Forms 8283 to your tax return if you claimed a total deduction
of over \$500 for all contributed property.
Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return

CARL ZMAILA

Identifying number

530-39-2021

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: _____ Identifying number: _____

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions.

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	SALVATION ARMY SAN LOUIS OBISPO SAN LOUIS OBISPO, CA 93401	<input type="checkbox"/>	HOUSEHOLD GOODS
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	Various	Various	Purchase	8,000.	2,000.	Thrift Shop Value
B						
C						
D						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated. See instructions for definitions.

- | | | |
|---|--|---|
| a <input type="checkbox"/> Art (contribution of \$20,000 or more) | d <input type="checkbox"/> Other real estate | i <input type="checkbox"/> Vehicles |
| b <input type="checkbox"/> Qualified conservation contribution | e <input type="checkbox"/> Equipment | j <input type="checkbox"/> Clothing and household items |
| b(1) <input type="checkbox"/> Certified historic structure
NPS # _____ | f <input type="checkbox"/> Securities | k <input type="checkbox"/> Digital assets |
| c <input type="checkbox"/> Art (contribution of less than \$20,000) | g <input type="checkbox"/> Collectibles | l <input type="checkbox"/> Other |
| | h <input type="checkbox"/> Intellectual property | |

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)
A						
B						
C						

Part II Energy Efficient Home Improvement Credit

Section A—Qualified Energy Efficiency Improvements

<p>17a Are the qualified energy efficiency improvements installed in or on your main home located in the United States? (See instructions.)</p>	17a	<input type="checkbox"/> Yes <input type="checkbox"/> No										
<p>b Are you the original user of the qualified energy efficiency improvements?</p>	17b	<input type="checkbox"/> Yes <input type="checkbox"/> No										
<p>c Are the components reasonably expected to remain in use for at least 5 years? If you checked the "No" box for line 17a, 17b, or 17c, you cannot claim the energy efficient home improvement credit. Do not complete Part II, Section A.</p>	17c	<input type="checkbox"/> Yes <input type="checkbox"/> No										
<p>d Enter the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time. (See instructions.)</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width:33%;">Number and street</td> <td style="width:10%;">Unit no.</td> <td style="width:25%;">City or town</td> <td style="width:10%;">State</td> <td style="width:12%;">ZIP code</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>	Number and street	Unit no.	City or town	State	ZIP code							
Number and street	Unit no.	City or town	State	ZIP code								
<p>e Were any of these improvements related to the construction of this main home? If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.</p>	17e	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No										
<p>18 Insulation or air sealing material or system.</p>												
<p>a Enter the cost of insulation material or system (include air sealing material or system) specifically and primarily designed to reduce heat loss or gain of your home that meets the criteria established by the IECC. (See instructions.)</p>	18a											
<p>b Multiply line 18a by 30% (0.30). Enter the results. Do not enter more than \$1,200.</p>	18b											
<p>19 Exterior doors that meet the applicable Energy Star requirements.</p>												
<p>a Enter the cost of the most expensive door you bought.</p>	19a											
<p>b Multiply line 19a by 30% (0.30). Do not enter more than \$250.</p>	19b											
<p>c Enter the cost of all other qualifying exterior doors.</p>	19c											
<p>d Multiply line 19c by 30% (0.30).</p>	19d											
<p>e Add lines 19b and 19d. Do not enter more than \$500.</p>	19e											
<p>20 Windows and skylights that meet the Energy Star certification requirements.</p>												
<p>a Enter the cost of exterior windows and skylights that meet the Energy Star certification requirements. (See instructions.)</p>	20a											
<p>b Multiply line 20a by 30% (0.30). Enter the results. Do not enter more than \$600.</p>	20b											

Section B—Residential Energy Property Expenditures

<p>21a Did you incur costs for qualified energy property installed on or in connection with a home located in the United States?</p>	21a	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																				
<p>b Was the qualified energy property originally placed into service by you? If you checked the "No" box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26.</p>	21b	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																				
<p>c Enter the complete address of each home where you installed qualified energy property.</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width:33%;">Number and street</td> <td style="width:10%;">Unit no.</td> <td style="width:25%;">City or town</td> <td style="width:10%;">State</td> <td style="width:12%;">ZIP code</td> </tr> <tr> <td>2139 CARGILL WAY</td> <td> </td> <td>ROSEVILLE</td> <td>CA</td> <td>95747</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>	Number and street	Unit no.	City or town	State	ZIP code	2139 CARGILL WAY		ROSEVILLE	CA	95747												
Number and street	Unit no.	City or town	State	ZIP code																		
2139 CARGILL WAY		ROSEVILLE	CA	95747																		
<p>22 Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)</p>																						
<p>a Enter the cost of central air conditioners.</p>	22a	8,000.																				
<p>b Multiply line 22a by 30% (0.30). Enter the results. Do not enter more than \$600.</p>	22b	600.																				
<p>23a Enter the cost of natural gas, propane, or oil water heaters.</p>	23a																					
<p>b Multiply line 23a by 30% (0.30). Enter the results. Do not enter more than \$600.</p>	23b																					
<p>24a Enter the cost of natural gas, propane, or oil furnace or hot water boilers.</p>	24a																					
<p>b Multiply line 24a by 30% (0.30). Enter the results. Do not enter more than \$600.</p>	24b																					

Section B—Residential Energy Property Expenditures *(continued)*

25a Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders.			
b Multiply line 25a by 30% (0.30). Enter the results. Do not enter more than \$600			25b
26 Home energy audits.			
a Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.) If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27.			26a <input type="checkbox"/> Yes <input type="checkbox"/> No
b Enter the cost of the home energy audits.	26b		
c Multiply line 26b by 30% (0.30). Enter the results. Do not enter more than \$150			26c
27 Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c	27	600.	
28 Enter the smaller of line 27 or \$1,200			28 600.
29 Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.			
a Enter the cost of electric or natural gas heat pumps.	29a		
b Enter the cost of electric or natural gas heat pump water heaters.	29b		
c Enter the cost of biomass stoves and biomass boilers.	29c		
d Add lines 29a, 29b, and 29c.	29d		
e Multiply line 29d by 30% (0.30). Enter the results. Do not enter more than \$2,000.			29e
30 Add lines 28 and 29e			30 600.
31 Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.)			31 20,824.
32 Energy efficient home improvement credit. Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b.			32 600.

Form 5695 (2023)

California Resident Income Tax Return

APE

ATTACH FEDERAL RETURN

530-39-2021 ZMAI
CARL ZMAILA

23

2139 CARGILL WY
ROSEVILLE CA 95747

09-13-1985

Principal Residence

Enter your county at time of filing (see instructions)

Radio button and line for county entry

If your address above is the same as your principal/physical residence address at the time of filing, check this box.

Checked box with X

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

Apt. no/ste. no.

Radio button and line for street address

City

State

ZIP code

Radio button and line for city, state, and zip code

Filing Status

If your California filing status is different from your federal filing status, check the box here.

1 Single

4 Head of household (with qualifying person). See instructions.

2 Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.

5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

See instructions.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr.

Exemptions

For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 1 x \$144 = \$ 144.

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. 0 x \$144 = \$

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 0 x \$144 = \$

Your name: CARL ZMAILA

Your SSN or ITIN: 530-39-2021

Special Credits

- 45 To claim more than two credits, see instructions. Attach Schedule P (540) ● 45 _____
- 46 Nonrefundable Renter's Credit. See instructions ● 46 _____
- 47 Add line 40 through line 46. These are your total credits ● 47 _____
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ● 48 5,812.

Other Taxes

- 61 Alternative Minimum Tax. Attach Schedule P (540) ● 61 _____
- 62 Mental Health Services Tax. See instructions ● 62 _____
- 63 Other taxes and credit recapture. See instructions ● 63 _____
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax ● 64 5,812.

Payments

- 71 California income tax withheld. See instructions ● 71 9,366.
- 72 2023 California estimated tax and other payments. See instructions ● 72 _____
- 73 Withholding (Form 592-B and/or Form 593). See instructions ● 73 _____
- 74 Excess SDI (or VPDI) withheld. See instructions ● 74 0.
- 75 Earned Income Tax Credit (EITC). See instructions ● 75 _____
- 76 Young Child Tax Credit (YCTC). See instructions ● 76 _____
- 77 Foster Youth Tax Credit (FYTC). See instructions ● 77 _____
- 78 Add line 71 through line 77. These are your total payments.
See instructions ● 78 9,366.

Use Tax

- 91 **Use Tax.** Do not leave blank. See instructions ● 91 0.
- If line 91 is zero, check if: No use tax is owed. You paid your use tax obligation directly to CDTFA.

ISR Penalty

- 92 If you and your household had full-year health care coverage, check the box.
See instructions. Medicare Part A or C coverage is qualifying health care coverage
if you did not check the box, see instructions. ●
- Individual Shared Responsibility (ISR) Penalty. See instructions ● 92 _____

Overpaid Tax/Tax Due

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78. ● 93 9,366.
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91. ● 94 _____
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,
subtract line 92 from line 93. ● 95 9,366.
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,
subtract line 93 from line 92. ● 96 _____
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. ● 97 3,554.

Your name: CARL ZMAILA

Your SSN or ITIN: 530-39-2021

Overpaid Tax/Tax Due

- 98 Amount of line 97 you want applied to your **2024** estimated tax. ● 98 _____
- 99 Overpaid tax available this year. Subtract line 98 from line 97. ● 99 3,554.
- 100 Tax due. If line 95 is less than line 64, subtract line 95 from line 64. ● 100 _____

Contributions

Code Amount

- California Seniors Special Fund. See instructions. ● 400 _____
- Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund. ● 401 _____
- Rare and Endangered Species Preservation Voluntary Tax Contribution Program. ● 403 _____
- California Breast Cancer Research Voluntary Tax Contribution Fund. ● 405 _____
- California Firefighters' Memorial Voluntary Tax Contribution Fund. ● 406 _____
- Emergency Food for Families Voluntary Tax Contribution Fund. ● 407 _____
- California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. ● 408 _____
- California Sea Otter Voluntary Tax Contribution Fund. ● 410 _____
- California Cancer Research Voluntary Tax Contribution Fund. ● 413 _____
- School Supplies for Homeless Children Voluntary Tax Contribution Fund. ● 422 _____
- State Parks Protection Fund/Parks Pass Purchase. ● 423 _____
- Protect Our Coast and Oceans Voluntary Tax Contribution Fund. ● 424 _____
- Keep Arts in Schools Voluntary Tax Contribution Fund. ● 425 _____
- California Senior Citizen Advocacy Voluntary Tax Contribution Fund. ● 438 _____
- Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. ● 439 _____
- Rape Kit Backlog Voluntary Tax Contribution Fund. ● 440 _____
- Suicide Prevention Voluntary Tax Contribution Fund. ● 444 _____
- Mental Health Crisis Prevention Voluntary Tax Contribution Fund. ● 445 _____
- 110 Add amounts in code 400 through code 445. This is your total contribution. ● 110 _____

Your name: CARL ZMAILA

Your SSN or ITIN: 530-39-2021

Amount You Owe 111 **AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● 111 _____
Pay Online — Go to ftb.ca.gov/pay for more information.

Interest and Penalties 112 Interest, late return penalties, and late payment penalties 112 _____

113 Underpayment of estimated tax.

Check the box: ● FTB 5805 attached ● FTB 5805F attached ● 113 _____

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment. ... 114 _____

Refund and Direct Deposit 115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.

Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● 115 _____ 3,554.

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type				● 116 Direct deposit amount
● Routing number	<input checked="" type="checkbox"/> Checking	● Account number		
<u>121042882</u>		<u>5079704747</u>		<u>3,554.</u>
	<input type="checkbox"/> Savings			

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type				● 117 Direct deposit amount
● Routing number	<input type="checkbox"/> Checking	● Account number		
_____		_____		_____
	<input type="checkbox"/> Savings			

Voter Info. For voter registration information, check the box and go to sos.ca.gov/elections. See instructions.

Health Care Coverage Info. Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions Yes No No

Sign your tax return on Page 6

Your name: CARL ZMAILA

Your SSN or ITIN: 530-39-2021

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

Your email address. Enter only one email address.

Preferred phone number

303-408-7651

Sign Here

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

MICHAEL BOWMAN

It is unlawful to forge a spouse's/RDP's signature.

Firm's name (or yours, if self-employed)

MICHAEL A BOWMAN CPA

● PTIN

P00669581

Firm's address

6320 CANOGA AVE, STE 720
WOODLAND HILLS, CA 91367

● Firm's FEIN

464913432

Joint tax return? See instructions.

Do you want to allow another person to discuss this tax return with us? See instructions Yes No

Print Third Party Designee's Name

MICHAEL BOWMAN

Telephone Number

(747) 755-5800

2023

Wage and Tax Statement

W-2

Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.

Caution: If this schedule is filled out, do not send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, attach copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.

*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

W-2 Information

Employee's social security number: 530392021; Employer's name: CLARK PACIFIC; Employer identification number (EIN): 680262848; Employer's address: 710 RIVERPOINT COURT STE 100, WEST SACRAMENTO, CA 95605.

Employee's first name: CARL; Initial: []; Last name: ZMAILA; Suffix: []

Employee's address: 2139 CARGILL WAY, ROSEVILLE, CA 95747

Wages, tips, other compensation: 159,522.; Social security tax withheld: 9,932.; Allocated tips: []; Federal income tax withheld: 25,082.; Medicare tax withheld: 2,639.; Dependent care benefits: []; Social security wages: 160,200.; Social security tips: []; Nonqualified plans: []

12 Codes and amounts

Code C Amount 162.; Code DD Amount 28,243.; Code D Amount 22,500.

13 Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay. Retirement plan is checked.

14 SDI, VPD, or CA SDI (from federal Form W-2, box 14 or 19). Type: CA SDI Amount: 1,378.

16 State wages, tips, etc. Amount: 159,522.

15 State and employer's state ID number. State: CA Employer's state ID number: 386-1986 1

17 State income tax Amount: 9,366.

Franchise Tax Board Privacy Notice on Collection. Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

2023 California Adjustments – Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 6 as a supporting California schedule.

Name(s) as shown on tax return CARL ZMAILA	SSN or ITIN 530-39-2021
--	-----------------------------------

Part I Income Adjustment Schedule		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Section A - Income from federal Form 1040 or 1040-SR				
1a Total amount from federal Form(s) W-2, box 1. See instructions	1a	<input checked="" type="radio"/> 159,522.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b Household employee wages not reported on federal Form(s) W-2	1b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Tip income not reported on line 1a	1c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions	1d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26	1e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29	1f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g Wages from federal Form 8919, line 6	1g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Other earned income. See instrs.	1h	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
i Nontaxable combat pay election. See instructions	1i			<input checked="" type="radio"/>
z Add line 1a through line 1i	1z	<input checked="" type="radio"/> 159,522.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2 Taxable interest. a <input checked="" type="radio"/>	2b	<input checked="" type="radio"/> 57.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/>	3b	<input checked="" type="radio"/> 712.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 IRA distributions. See instructions. a <input checked="" type="radio"/>	4b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/>	5b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Social security benefits. a <input checked="" type="radio"/>	6b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
7 Capital gain or (loss). See instructions	7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Section B - Additional Income from federal Schedule 1 (Form 1040)				
1 Taxable refunds, credits, or offsets of state and local income taxes	1	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
2 a Alimony received. See instructions	2a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
3 Business income or (loss). See instructions	3	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 Other gains or (losses)	4	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	5	<input checked="" type="radio"/> -14,350.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Farm income or (loss)	6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Unemployment compensation	7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
8 Other income:			
a Federal net operating loss 8a	⊙ ()		⊙
b Gambling 8b	⊙	⊙	
c Cancellation of debt 8c	⊙	⊙	⊙
d Foreign earned income exclusion from federal Form 2555 8d	⊙ ()		⊙
e Income from federal Form 8853 8e	⊙		⊙
f Income from federal 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 8m	⊙		
n IRC Section 951(a) inclusion 8n	⊙	⊙	
o IRC Section 951A(a) inclusion 8o	⊙	⊙	
p IRC Section 461(l) excess business loss adjustment 8p	⊙	⊙	⊙
q Taxable distributions from an ABLÉ account 8q	⊙		
r Scholarship and fellowship grants not reported on federal Form(s) W-2 8r	⊙		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d 8s	⊙ ()		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t	⊙		
u Wages earned while incarcerated 8u	⊙		
z Other income. List type and amount. ⊙ _____ 8z	⊙	⊙	⊙

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a Total other income. Add lines 8a through 8z . . . 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b1 Disaster loss deduction from form FTB 3805V 9b1		<input type="radio"/>	
b2 NOL deduction from form FTB 3805V 9b2		<input type="radio"/>	
b3 NOL deduction from form FTB 3805Z, 3807, or 3809 9b3		<input type="radio"/>	
10 Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a, in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions 10	<input type="radio"/> 145,941.	<input type="radio"/>	<input type="radio"/>

Section C – Adjustments to Income

from federal Schedule 1 (Form 1040)

11 Educator expenses 11	<input type="radio"/>	<input type="radio"/>	
12 Certain business expenses of reservists, performing artists, and fee-basis government officials. 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Health savings account deduction 13	<input type="radio"/>	<input type="radio"/>	
14 Moving expenses. Attach form FTB 3913. See instructions. 14	<input type="radio"/>		<input type="radio"/>
15 Deductible part of self-employment tax. See instructions. 15	<input type="radio"/>	<input type="radio"/>	
16 Self-employed SEP, SIMPLE, and qualified plans 16	<input type="radio"/>		
17 Self-employed health insurance deduction. See instructions. 17	<input type="radio"/>	<input type="radio"/>	
18 Penalty on early withdrawal of savings. 18	<input type="radio"/>		
19 a Alimony paid 19a	<input type="radio"/>		<input type="radio"/>
b Recipient's: SSN <input type="radio"/> _____ Last Name <input type="radio"/> _____			
20 IRA deduction. 20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Student loan interest deduction. 21	<input type="radio"/>		<input type="radio"/>
22 Reserved for future use. 22			
23 Archer MSA deduction. 23	<input type="radio"/>		

Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24	Other adjustments:			
	a Jury duty pay. 24a	<input checked="" type="radio"/>		
	b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. 24b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m. 24c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
	d Reforestation amortization and expenses 24d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
	e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974. 24e	<input checked="" type="radio"/>		
	f Contributions to IRC Section 501(c)(18)(D) pension plans. 24f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	g Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input checked="" type="radio"/>		
	i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
	j Housing deduction from federal Form 2555. 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041). 24k	<input checked="" type="radio"/>		
	z Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25	Total other adjustments. Add line 24a through line 24z. 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions. 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27	Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions. 27	<input checked="" type="radio"/> 145,941.	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses... <input checked="" type="radio"/>	1		
2 Enter amount from federal Form 1040 or 1040-SR, line 11... <input checked="" type="radio"/>	2		
3 Multiply line 2 by 7.5% (0.075)... <input checked="" type="radio"/>	3		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0... <input checked="" type="radio"/>	4 <input checked="" type="radio"/>		<input checked="" type="radio"/>
Taxes You Paid			
5 a State and local income tax or general sales taxes... <input checked="" type="radio"/>	5a <input checked="" type="radio"/> 10,744.	<input checked="" type="radio"/> 10,744.	
b State and local real estate taxes... <input checked="" type="radio"/>	5b <input checked="" type="radio"/> 4,794.		
c State and local personal property taxes... <input checked="" type="radio"/>	5c <input checked="" type="radio"/> 800.		
d Add line 5a through line 5c... <input checked="" type="radio"/>	5d <input checked="" type="radio"/> 16,338.		
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C... <input checked="" type="radio"/>	5e <input checked="" type="radio"/> 10,000.	<input checked="" type="radio"/> 10,744.	<input checked="" type="radio"/> 6,338.
6 Other taxes. List type <input checked="" type="radio"/>	6 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6... <input checked="" type="radio"/>	7 <input checked="" type="radio"/> 10,000.	<input checked="" type="radio"/> 10,744.	<input checked="" type="radio"/> 6,338.
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098... <input checked="" type="radio"/>	8a <input checked="" type="radio"/> 11,982.		<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 1098... <input checked="" type="radio"/>	8b <input checked="" type="radio"/>		<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098... <input checked="" type="radio"/>	8c <input checked="" type="radio"/>		<input checked="" type="radio"/>
d Reserved for future use... <input checked="" type="radio"/>	8d <input checked="" type="radio"/>		<input checked="" type="radio"/>
e Add line 8a through line 8c... <input checked="" type="radio"/>	8e <input checked="" type="radio"/> 11,982.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest... <input checked="" type="radio"/>	9 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9... <input checked="" type="radio"/>	10 <input checked="" type="radio"/> 11,982.	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part II Adjustments to Federal Itemized Deductions Continued		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity				
11	Gifts by cash or check.....	11 <input checked="" type="radio"/> 1,000.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12	Other than by cash or check.....	12 <input checked="" type="radio"/> 2,000.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	Carryover from prior year.....	13 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14	Add line 11 through line 13.....	14 <input checked="" type="radio"/> 3,000.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.....	15 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Other Itemized Deductions				
16	Other—from list in federal instructions.....	16 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C...	17 <input checked="" type="radio"/> 24,982.	<input checked="" type="radio"/> 10,744.	<input checked="" type="radio"/> 6,338.
18	Total. Combine line 17 column A less column B plus column C.....	<input checked="" type="radio"/> 18	20,576.	

Job Expenses and Certain Miscellaneous Deductions

19	Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions.....	<input checked="" type="radio"/> 19	7,750.	
20	Tax preparation fees.....	<input checked="" type="radio"/> 20		
21	Other expenses: investment, safe deposit box, etc. List type.....	<input checked="" type="radio"/> 21		
22	Add line 19 through line 21.....	<input checked="" type="radio"/> 22	7,750.	
23	Enter amount from federal Form 1040 or 1040-SR, line 11.....	<input checked="" type="radio"/>	145,941.	
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0.....	<input checked="" type="radio"/> 24	2,919.	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.....	<input checked="" type="radio"/> 25	4,831.	
26	Total Itemized Deductions. Add line 18 and line 25.....	<input checked="" type="radio"/> 26	25,407.	
27	Other adjustments. See instructions. Specify.....	<input checked="" type="radio"/> 27		
28	Combine line 26 and line 27.....	<input checked="" type="radio"/> 28	25,407.	
29	Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status? Single or married/RDP filing separately..... \$237,035 Head of household..... \$355,558 Married/RDP filing jointly or qualifying surviving spouse/RDP..... \$474,075 No. Transfer the amount on line 28 to line 29. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29.....	<input checked="" type="radio"/> 29	25,407.	
30	Enter the larger of the amount on line 29 or your standard deduction shown below: Single or married/RDP filing separately. See instructions..... \$5,363 Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP..... \$10,726 Transfer the amount on line 30 to Form 540, line 18.....	<input checked="" type="radio"/> 30	25,407.	

2023

Head of Household Filing Status Schedule

3532

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on tax return

SSN or ITIN

CARL ZMAILA

530-39-2021

Part I - Marital Status

1 Check one box below to identify your marital status. See instructions.

- a Not legally married/RDP during 2023... 1a [X]
b Surviving spouse/RDP (my spouse/RDP died before 01/01/2023)... 1b []
c Marriage/RDP was annulled... 1c []
d Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2023... 1d []
e Legally married/RDP and did not live with spouse/RDP during 2023... 1e []
f Legally married/RDP and lived with spouse/RDP during 2023. List the beginning and ending dates for each period when you lived together... 1f []

(mm/dd/yyyy) (mm/dd/yyyy) (mm/dd/yyyy) (mm/dd/yyyy)
From: To: From: To:

Part II - Qualifying Person

2 Check one box below to identify the relationship of the person that qualifies you for the head of household filing status. See instructions.

- a Son, daughter, stepson, or stepdaughter... 2a [X]
b Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece... 2b []
c Eligible foster child... 2c []
d Father, mother, stepfather, or stepmother... 2d []
e Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt... 2e []

Part III - Qualifying Person Information

3 Information about your qualifying person. See instructions.

- First Name... CARSON
Last Name... ZMAILA
SSN... 152-21-3212
DOB (mm/dd/yyyy) If your qualifying person is age 19 or older in 2023, go to line 3a. If not, go to line 4... 7/31/2012
a Was your qualifying person a full time student under age 24 in 2023?... 3a [] Yes [] No
b Was your qualifying person permanently and totally disabled in 2023?... 3b [] Yes [] No

4 Enter qualifying person's gross income in 2023. See instructions... 1.

5 Number of days your qualifying person lived with you during 2023. See instructions... 365

When calculating the total number of days your qualifying person lived with you, you may include any days your qualifying person was temporarily absent from your home. For example, illness, education, business, vacations, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days. See instructions.

Form **2106**

Department of the Treasury
Internal Revenue Service

California Copy - California Amounts
Employee Business Expenses

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

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

Go to www.irs.gov/Form2106 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **129**

Your name CARL ZMAILA	Occupation in which you incurred expenses DIRECTOR OF MANUFACTURIN	Social security number 530-39-2021
---------------------------------	--	--

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals	Column B Meals
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including trains, buses, etc., that didn't involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airfare, car rental, etc. Don't include meals	3	
4 Business expenses not included on lines 1 through 3. Don't include meals	5,950.	
5 Meals expenses (see instructions)		3,600.
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	5,950.	3,600.

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amounts from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that weren't reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7		
---	---	--	--

Step 3 Figure Expenses To Deduct

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040 or 1040-SR, line 1 (or on Form 1040-NR, line 1a)	8	5,950.	3,600.
Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter	9	5,950.	1,800.
10 Add the amounts on line 9 for both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return	10		7,750.

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

Form **2106** (2023)

TAXABLE YEAR

2023 e-file Opt-Out Record for Individuals

8454

General Information

California law requires individual income tax returns prepared by certain income tax preparers to be electronically filed (e-filed) unless the taxpayer elects not to e-file or the tax preparer cannot e-file the return due to reasonable cause. Use this form to record when and why the return was not e-filed.

Do not mail this form to the Franchise Tax Board (FTB). Please keep it for your records.

For married/registered domestic partners (RDPs) filing jointly, only one spouse/RDP needs to sign.

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Part I Taxpayer Information

Your first name CARL ZMAILA		Last name	Your SSN or ITIN 530-39-2021	
If filing jointly, spouse's/RDP's first name		Last name	Spouse's/RDP's SSN or ITIN	
Street address (number and street) or PO box 2139 CARGILL WAY		Apt. no.	PMB/private mailbox	Telephone number 303-408-7651
City ROSEVILLE, CA 95747		State		ZIP code
Foreign country name		Foreign province/state/county		Foreign postal code

I elect not to e-file my tax return. Reason (optional):

Your signature	Date
Spouse's/RDP's signature (if filing jointly)	Date

Part II Tax Preparer Information

I am not e-filing this taxpayer's return due to reasonable cause. Explanation:

Paid preparer's signature		Date 4/24/24
Paid preparer's name MICHAEL BOWMAN		PTIN P00669581
Firm's name (if applicable) MICHAEL A BOWMAN CPA		Firm's FEIN 46-4913432
Firm's or preparer's address 6320 CANOGA AVE, STE 720		Telephone number 747-755-5800
City WOODLAND HILLS, CA 91367	State	ZIP code

15 FEB-17 95747 2023

2023 W-2 and EARNINGS SUMMARY

Employee Reference Copy
W-2 Wage and Tax Statement 2023
OMB No. 1545-0008
 Copy C for employee's records.

d Control number 0000006243	T66	Dept. 374.52	Corp. WT10	Employer use only C S 1122
c Employer's name, address, and ZIP code CLARK PACIFIC 710 RIVERPOINT COURT, SUITE 100 WEST SACRAMENTO, CA 95605				
e/f Employee's name, address, and ZIP code CARL A ZMAILA 2139 CARGILL WAY ROSEVILLE, CA 95747				
b Employer's FED ID number 68-0262848	a Employee's SSA number XXX-XX-2021			
1 Wages, tips, other comp. 159522.11	2 Federal income tax withheld 25082.16			
3 Social security wages 160200.00	4 Social security tax withheld 9932.40			
5 Medicare wages and tips 182022.06	6 Medicare tax withheld 2639.32			
7 Social security tips	8 Allocated tips			
9	10 Dependent care benefits			
11 Nonqualified plans	12a See instructions for box 12 C I 162.00			
14 Other 4200.00 AUTO ALLOW 1378.48 CA SDI	12b D I 22499.95			
	12c DD I 28243.34			
	12d I			
13 Stat emp. <input checked="" type="checkbox"/>		Ret. plan <input type="checkbox"/>		3rd party sick pay <input type="checkbox"/>
f State CA	Employer's state ID no. 386-1996 1	16 State wages, tips, etc. 159522.11		
State income tax 9366.22		18 Local wages, tips, etc.		
Local income tax		20 Locality name		

This summary section is included with your W-2 to help describe this portion in more detail. The reverse side includes general information that you may also find helpful. The following reflects your final pay stub, plus any adjustments made by your employer.

GROSS PAY	187,575.76	SOCIAL SECURITY TAX WITHHELD BOX 04 OF W-2	9,932.40
FED. INCOME TAX WITHHELD BOX 02 OF W-2	25,082.16	MEDICARE TAX WITHHELD BOX 06 OF W-2	2,639.32
STATE INCOME TAX BOX 17 OF W-2	9,366.22	SUI/SDI BOX 14 OF W-2	1,378.48
LOCAL INCOME TAX BOX 19 OF W-2	0.00		

To change your employee W-4 profile information file a new W-4 with your payroll department

Social Security Number: XXX-XX-2021

CARL A ZMAILA
2139 CARGILL WAY
ROSEVILLE, CA 95747



FOR TAX YEAR 2022

CARL ZMAILA

Reviglio's Tax Advisors

2986 Blue Grouse Dr

Reno, NV 89509

(775) 240-0405

Reviglio's Tax Advisors

2986 Blue Grouse Dr
Reno, NV 89509
reviglioc@gmail.com
Phone: (775)240-0405 | Fax:

March 05, 2024

Carl Zmaila
2139 Cargill Way
Roseville, CA 95747-6301

Subject: Preparation of Your 2022 Tax Returns

Dear Carl:

Thank you for choosing Reviglio's Tax Advisors to assist you with your 2022 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2022 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

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

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

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

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

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

If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2022 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

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

Thank you for the opportunity to be of service. If you have any questions, contact our office at (775)240-0405.

Sincerely,

Christian Reviglio
Reviglio's Tax Advisors

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

Accepted By:

Taxpayer

Spouse

Date

Reviglio's Tax Advisors

2986 Blue Grouse Dr
Reno, NV 89509
reviglioc@gmail.com
Phone: (775)240-0405 | Fax:

March 05, 2024

Carl Zmaila
2139 Cargill Way
Roseville, CA 95747-6301

Dear Carl:

Below is a summary of your 2022 tax year.

Return Type	Refund/Balance Due	Transaction Method
Federal Income Tax	\$4,128 Balance Due	Mail a check
California Income Tax	\$215 Balance Due	Mail a check

The following returns were e-filed and accepted:

- * Federal Income Tax - accepted September 15, 2023
- * California Income Tax - accepted September 14, 2023

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

Federal Income Tax

Internal Revenue Service
P.O. Box 802501
Cincinnati, OH 45280-2501

California Income Tax

Franchise Tax Board
PO Box 942867
Sacramento, CA 94267-0008

Sincerely,

Christian Reviglio
Reviglio's Tax Advisors

Reviglio's Tax Advisors

2986 Blue Grouse Dr
Reno, NV 89509
reviglioc@gmail.com
Phone: (775)240-0405 | Fax:

March 05, 2024

Carl Zmaila
2139 Cargill Way
Roseville, CA 95747-6301

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

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

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

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

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

If you have any questions about our privacy policy, contact our office at (775)240-0405.

Sincerely,

Christian Reviglio
Reviglio's Tax Advisors

Reviglio's Tax Advisors

2986 Blue Grouse Dr
 Reno, NV 89509
 reviglioc@gmail.com
 Phone: (775)240-0405 | Fax:

Customer Name	Customer Information	
Carl Zmaila 2139 Cargill Way Roseville, CA 95747-6301	Invoice #:	
	Date:	March 05, 2024
	Phone:	
	E-mail:	

Your 2022 tax return was prepared by Christian Reviglio.

Description	Fee
Federal And Supplemental Forms	
Form 1040	U.S. Individual Income Tax Return
Form 1040-V	Payment Voucher
Schedule 2	Additional Taxes
Schedule A	Itemized Deductions
Form 1099-G	Certain Government Payments
Form 4868	Application for Automatic Extension
Form 8867	Paid Preparer's Due Diligence Checklist
Form 8879	E-File Signature Authorization
Form 8959	Additional Medicare Tax
Form 8960	Net Investment Income Tax
Form 9325	General Information for Electronic Filing
Form W-2	Wage and Tax Statement
Due Diligence	Additional Due Diligence
Schedule A, line 5	Schedule A - State and Local Income Taxes
Tax Computation	Computation of Regular Tax
Wks CG	Qualified Dividends and Capital Gain Tax Worksheet
Wks CY Refunds	CY Taxable Ref of State & Local Taxes
Wks Penalty	Penalty and Interest
Wks SALT	Explanation of Schedule A, Line 5e
Comparison	Tax Year Comparison Sheet
California Forms	
CA 540	Resident Long Form
CA 540 pg 2	Resident Long Form pg 2
CA 540 pg 3	Resident Long Form pg 3
CA 540 pg 4	Resident Long Form pg 4
CA 540 pg 5	Resident Long Form pg 5
CACA	Schedule CA, Adjustments to Income
CACA Pg 2	Schedule CA, Adjustments to Income Pg 2
CAW2CG	Schedule W, California W-2 Attachment
CA3532	Head of Household Filing Status Schedule
CA3582-V	EF Payment Voucher / FTB 3582
CA4803Q3	HOH Questionnaire #3 - Divorced/Separated
CA8879	CA e-File Signature Authorization
CACA Pg 4	Schedule CA, Adjustments to Income Pg 4
CACA Pg 6	Schedule CA, Adjustments to Income Pg 6

CAWK_A5	State & Local Taxes Paid Computation	
CACA Pg 3	Schedule CA, Adjustments to Income Pg 3	
CAWK_SDI	Excess CA SDI or VPDI Withheld Wks (Resident Long/	
CAWK_USE	Use Tax Worksheet	
CAEF_ACK	State Acknowledgement for Efile	
FDST_AGI	Adjusted Gross Income Split Worksheet	
CACA Pg 5	Schedule CA, Adjustments to Income Pg 5	
CA-COMP	California State Tax Return Comparison	

Total Forms	42	Forms Subtotal	0.00
		Total Balance Due	0.00

Payment due upon receipt. Thank you for your business!

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS *e-file*.

Taxpayer name

Carl Zmaila

Taxpayer address (optional)

2139 Cargill Way
Roseville, CA 95747-6301

1. Your federal income tax return for 2022 was filed electronically with the IRS Submission Processing Center. The electronic filing services were provided by Reviglio's Tax Advisors.
2. Your return was accepted on 09-15-2023 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is 8870712023258f0pwfmd.
3. Your return was accepted on _____ . Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. Your electronic funds withdrawal payment request was accepted for processing.
5. Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on 04-17-2023 . The Submission ID assigned to your extension is 8870712023107k04xp5v .
DCN: 00-887071-000123

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

If You Need to Make a Change to Your Return

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

If You Need to Ask About Your Refund

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

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

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

If You Owe Tax

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

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

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

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

Tax Refund Related Financial Products

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

Instructions for Electronic Return Originators

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

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

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

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

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

Carl Zmaila

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: **Carson Zmaila**

Your first name and middle initial: **Carl** Last name: **Zmaila** Your social security number: **530-39-2021**
 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. Apt. no. **2139 Cargill Way**
 City, town, or post office. If you have a foreign address, also complete spaces below. State: **CA** ZIP code: **95747-6301**
Roseville Foreign country name: Foreign province/state/county: Foreign postal code:
 You Spouse

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, 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, 1958 Are blind **Spouse:** Was born before January 2, 1958 Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions): Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income

1a Total amount from Form(s) W-2, box 1 (see instructions)		1a	232,938
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	232,938
2a Tax-exempt interest	2a	b Taxable interest	2b 22
3a Qualified dividends	3a 7	b Ordinary dividends	3b 241
4a IRA distributions	4a	b Taxable amount	4b
5a Pensions and annuities	5a	b Taxable amount	5b
6a Social security benefits	6a	b Taxable amount	6b
c If you elect to use the lump-sum election method, check here (see instructions)			<input type="checkbox"/>
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here		7	<input type="checkbox"/>
8 Other 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	233,201
10 Adjustments to income from Schedule 1, line 26		10	
11 Subtract line 10 from line 9. This is your adjusted gross income		11	233,201
12 Standard deduction or itemized deductions (from Schedule A)		12	22,257
13 Qualified business income deduction from Form 8995 or Form 8995-A		13	
14 Add lines 12 and 13		14	22,257
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	210,944

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	46,233
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	46,233
	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	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	46,233
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	441
24	Add lines 22 and 23. This is your total tax	24	46,674	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	42,223
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	431
	d	Add lines 25a through 25c	25d	42,654
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC) NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0	
33	Add lines 25d, 26, and 32. These are your total payments	33	42,654	

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

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	0
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	0
	b	Routing number _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number _____		
36	Amount of line 34 you want applied to your 2023 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	4,020
	38	Estimated tax penalty (see instructions)	38	

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

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

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature 40274	Date 08-09-2023	Your occupation Senior Operations Manager	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's signature	Date 03-05-2024	PTIN P01573018	Check if: <input checked="" type="checkbox"/> Self-employed
Preparer's name Christian Reviglio	Phone no. 775-240-0405		
Firm's name Reviglio's Tax Advisors			
Firm's address 2986 Blue Grouse Dr Reno, NV 89509	Firm's EIN 92-1641540		

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

Form **1040** (2022)

EEA	Int	108	FTF	0	FTP	0	Total due	4,128
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**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

2022

Attachment
Sequence No. **02**

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

Carl Zmaila

Your social security number

530-39-2021

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0

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 <input type="checkbox"/>	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	431
12	Net investment income tax. Attach Form 8960	12	10
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) 2022

EEA

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	Reserved for future use			19
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b			21

SCHEDULE A
(Form 1040)

Itemized Deductions

Go to www.irs.gov/ScheduleA for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

Your social security number

Carl Zmaila

530-39-2021

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
	1	Medical and dental expenses (see instructions)	
	2	Enter amount from Form 1040 or 1040-SR, line 11	2
	3	Multiply line 2 by 7.5% (0.075)	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	
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 <input type="checkbox"/>	5a 16,476
	b	State and local real estate taxes (see instructions)	5b 2,399
	c	State and local personal property taxes	5c
	d	Add lines 5a through 5c	5d 18,875
	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 <small>Caution: Your mortgage interest deduction may be limited. See instructions.</small>	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 <input type="checkbox"/>	
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a 12,257
	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 12,257
	9	Investment interest. Attach Form 4952 if required. See instructions	9
	10	Add lines 8e and 9	10 12,257
Gifts to Charity <small>Caution: If you made a gift and got a benefit for it, see instructions.</small>	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11
	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
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 22,257
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>	

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

Schedule A (Form 1040) 2022

EEA

Form **8867**

(Rev. November 2022)

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, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Carl Zmaila

Preparer's name

Christian Reviglio

Taxpayer identification number

530-39-2021

Preparer tax identification number

P01573018

Part I Due Diligence Requirements

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

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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-PR, 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?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> • 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) 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (Rev. 11-2022)

EEA

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)				
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.)	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	
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?	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	
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)?	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)				
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?	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	
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?	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)				
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?	Yes	No	
		<input type="checkbox"/>	<input type="checkbox"/>	

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)				
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?	Yes	No	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Part VI Eligibility Certification				
<p>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:</p> <p>A. 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);</p> <p>B. 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;</p> <p>C. Submit Form 8867 in the manner required; and</p> <p>D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under <i>Document Retention</i>.</p> <ol style="list-style-type: none"> 1. A copy of this Form 8867. 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed. 3. 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). 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained. 5. 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). <p>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).</p>				
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	Yes	No	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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, 1040-PR, or 1040-SS.
 Go to www.irs.gov/Form8959 for instructions and the latest information.

Name(s) shown on return: **Carl Zmaila** Your social security number: **530-39-2021**

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	247,857	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	247,857	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	200,000	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		47,857
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		431

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- (Form 1040-PR or 1040-SS filers, see instructions.)	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		
10	Enter the amount from line 4	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
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 (RTTA) Compensation

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

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18		431
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,025	
20	Enter the amount from line 1	20	247,857	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,594	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		431
23	Additional Medicare Tax withholding on railroad retirement (RTTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)	24		431

For Paperwork Reduction Act Notice, see your tax return instructions. Form **8959** (2022)

**Net Investment Income Tax-
Individuals, Estates, and Trusts**
Attach to your tax return.

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

Name(s) shown on your tax return

Your social security number or EIN

Carl Zmaila

530-39-2021

- 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	22
2	Ordinary dividends (see instructions)		2	241
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b		
c	Combine lines 4a and 4b		4c	0
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	0
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	263

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	11	
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	11
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	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	252
13	Modified adjusted gross income (see instructions)	13	233,201	
14	Threshold based on filing status (see instructions)	14	200,000	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	33,201	
16	Enter the smaller of line 12 or line 15		16	252
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	10
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and deductions under section 642(c) (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.

2022 Form 4868 Extension Voucher and Filing Instructions
Carl Zmaila

Filing method:

The extension has been e-filed.

Due date:

04-18-2023

NOTE

Detach this entire note (cut on dotted lines) and enclose with the payment and the 4868 voucher (below) ONLY if Form 4868 was e-filed and ACCEPTED; otherwise, detach the 4868 voucher (cut on the *lower* dotted line) and submit only the voucher with the payment.

The extension request was originally filed electronically.

NOTE

 DETACH HERE

Form 4868		Application for Automatic Extension of Time To File U.S. Individual Income Tax Return	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		For calendar year 2022, or other tax year beginning	2022
Part I Identification		Part II Individual Income Tax	
Carl Zmaila 2139 Cargill Way Roseville CA 95747-6301		4 Estimate of total tax liability for 2022 \$	46,674
2 Your social security number 530-39-2021		5 Total 2022 payments	42,654
3 Spouse's social security number		6 Balance due. Subtract line 5 from line 4 See instructions	4,020
		7 Amount you're paying (see instructions) . . .	
		8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions	<input type="checkbox"/>
		9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding	<input type="checkbox"/>

For Privacy Act and Paperwork Reduction Act Notice, see instructions later. Form **4868** (2022)

530392021 ZS ZMAI 30 0 202212 670

Head of Household Due Diligence

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

2022

Name(s) as shown on return

Tax ID Number

Carl Zmaila

530-39-2021

Filing Status - Head of Household

The IRS could require additional information/documentation if you are divorced, legally separated, or married and did not reside with your spouse the last 6 months of the year to determine if you qualify for the head of household filing status.

1. Marital status:

- Never married
- Spouse deceased
- Divorced, separated or spouse deceased
- Married but lived apart from spouse during the last 6 months of the year
- Separation agreement

2. If you are divorced or legally separated, can you provide the IRS with any of the following documents?

- Divorce decree
- Separate maintenance agreement or separation agreement

3. If you are married but did not reside with your spouse for the last 6 months of the tax year, can you provide the IRS with any of the supporting documents verifying that your spouse did not live with you?

- Not applicable
- Lease agreement
- Utility bills
- Letter for a clergy member
- Letter from social services
- Other supporting documentation

If so, what type of documentation? _____

4. Can you provide the IRS with receipts and bills substantiating the cost of maintaining more than half of the cost of the home? Documentation that the IRS requires to substantiate the cost of maintaining the home includes:

- Utility bills
- Property tax bills
- Grocery receipts
- Rent receipts or mortgage interest statement
- Maintenance and repair bills
- Other household bills

5. Did you receive any non-taxable support/income?

- Family support
- Food stamps
- Housing assistance
- Childcare assistance
- Other _____

6. If anyone else lives in the home: Name _____ Relationship _____

Do they provide any financial support? Yes No

*** This worksheet can be used to substantiate the costs of maintaining the home.**

Publication 17, Worksheet 2-1. Cost of Keeping Up a Home

	Amount You Paid	Total Cost
Property taxes	\$	\$
Mortgage interest expense		
Rent		
Utility charges		
Repairs/Maintenance		
Property insurance		
Food eaten in the home		
Other household expenses		
Totals	\$	\$
Minus total amount you paid		()
Amount others paid		\$

If the total amount you paid is more than the amount others paid, you meet the requirement of paying more than half of the cost of keeping up the home.

Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date		
	03-05-2024		

DD_HOHL.D

IRS e-file Signature Authorization

OMB No. 1545-0074
2022

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

Submission Identification Number (SID) ▶ **8870712023258f0pwfmd**

Taxpayer's name Carl Zmaila	Social security number 530-39-2021
Spouse's name	Spouse's social security number

Part I Tax Return Information - Tax Year Ending December 31, 2022 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

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

1 Adjusted gross income	1	233,201
2 Total tax	2	46,674
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	42,654
4 Amount you want refunded to you	4	
5 Amount you owe	5	4,020

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

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

Taxpayer's PIN: check one box only

- I authorize Reviglio's Tax Advisors to enter or generate my PIN 40274 as my signature on the income tax return (original or amended) I am now authorizing. ERO firm name Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

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

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 887071-89509
Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ 03-05-2024

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

Computation of Regular Tax

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

2022

Name(s) as shown on return

Tax ID Number

Carl Zmaila

530-39-2021

Statement for line 16 of Form 1040

Tax Rate Schedule for Head of Household Filing Status

If taxable income is				% on	of the
over	but not over	pay	plus	excess	amount over
0	14,650	0.00		10%	0
14,650	55,900	1,465.00		12%	14,650
55,900	89,050	6,415.00		22%	55,900
89,050	170,050	13,708.00		24%	89,050
170,050	215,950	33,148.00		32%	170,050
215,950	539,900	47,836.00		35%	215,950
539,900	. . . . .	161,218.50		37%	539,900

$\$33,148.00 + ((\$210,944.00 - \$170,050.00) \times 32.0\%) = \$46,234$

Tax from Tax Rate Schedule \$ 46,234

Tax from Qualified Dividends/Capital Gain Worksheet \$ 46,233

\$ 46,233 Tax computed using the most advantageous method allowed

Client Copy

Qualified Dividends and Capital Gain Tax Worksheet - Line 16 (Form 1040)

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

2022

Name(s) as shown on return

Tax ID Number

Carl Zmaila

530-39-2021

Before you begin:

- See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

<p>1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet</p> <p>2. Enter the amount from Form 1040 or 1040-SR, line 3a*</p> <p>3. Are you filing Schedule D?*</p> <p style="margin-left: 20px;"><input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7.</p> <p>4. Add lines 2 and 3</p> <p>5. Subtract line 4 from line 1. If zero or less, enter -0-</p> <p>6. Enter: \$41,675 if single or married filing separately, \$83,350 if married filing jointly or qualifying surviving spouse, \$55,800 if head of household.</p> <p>7. Enter the smaller of line 1 or line 6</p> <p>8. Enter the smaller of line 5 or line 7</p> <p>9. Subtract line 8 from line 7. This amount is taxed at 0%</p> <p>10. Enter the smaller of line 1 or line 4</p> <p>11. Enter the amount from line 9</p> <p>12. Subtract line 11 from line 10</p> <p>13. Enter: \$459,750 if single, \$258,600 if married filing separately, \$517,200 if married filing jointly or qualifying surviving spouse, \$488,500 if head of household.</p> <p>14. Enter the smaller of line 1 or line 13</p> <p>15. Add lines 5 and 9</p> <p>16. Subtract line 15 from line 14. If zero or less, enter -0-</p> <p>17. Enter the smaller of line 12 or line 16</p> <p>18. Multiply line 17 by 15% (0.15)</p> <p>19. Add lines 9 and 17</p> <p>20. Subtract line 19 from line 10</p> <p>21. Multiply line 20 by 20% (0.20)</p> <p>22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet</p> <p>23. Add lines 18, 21, and 22</p> <p>24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet</p> <p>25. Tax on all taxable income. Enter the smaller of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet</p>	<p>1. <u>210,944</u></p> <p>2. <u>7</u></p> <p>3. _____</p> <p>4. <u>7</u></p> <p>5. <u>210,937</u></p> <p>6. <u>55,800</u></p> <p>7. <u>55,800</u></p> <p>8. <u>55,800</u></p> <p>9. _____</p> <p>10. <u>7</u></p> <p>11. _____</p> <p>12. <u>7</u></p> <p>13. <u>488,500</u></p> <p>14. <u>210,944</u></p> <p>15. <u>210,937</u></p> <p>16. <u>7</u></p> <p>17. <u>7</u></p> <p>18. <u>1</u></p> <p>19. <u>7</u></p> <p>20. _____</p> <p>21. _____</p> <p>22. <u>46,232</u></p> <p>23. <u>46,233</u></p> <p>24. <u>46,234</u></p> <p>25. <u>46,233</u></p>
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* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

Interest and Penalty Calculation

Form 1040

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

2022

Name(s) as shown on return

Tax ID Number

Carl Zmaila

530-39-2021

Failure to Pay Penalty

Tax due _____
 ___ Months late x 0.5% (25% max) x _____ %
 Failure to Pay penalty _____

Failure to File Penalty

Tax due _____
 ___ Months late x 5% (25% max) _____ %
 Late payment factor (2.5% max) _____ %
 Late filing factor x _____ %
 Failure to File penalty _____

If return filed more than 60 days late, the minimum penalty is the smaller of \$450 or 100% of the unpaid tax.

Interest Worksheet

	# of Days	Interest Rate	Amount	Interest Amount*	Balance
Tax due			4,020		4,020
Failure to File penalty					4,020
4/15 - 6/30/2023	76	7.000	4,020	59	4,079
7/1 - 9/30/2023	62	7.000	4,079	49	4,128
10/1 - 12/31/2023					
1/1 - 03/31/2024					
4/1 - 6/30/2024					
7/1 - 9/30/2024					
10/1 - 12/31/2024					
1/1 - 03/31/2025					
4/1 - 6/30/2025					
7/1 - 9/30/2025					
10/1 - 12/31/2025					
1/1 - 03/31/2026					
4/1 - 6/30/2026					
7/1 - 9/30/2026					
10/1 - 12/31/2026					

Date filed 08-31-2023

Total Tax With Penalties and Interest

Amount you owe (Form 1040, Line 37) 4,020
 Failure to Pay penalty _____
 Failure to File penalty _____
 Interest 108
 Total tax due 4,128

* Interest compounded daily

1040

Explanation of Schedule A, Income Taxes

2022

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

Name(s) as shown on return

Your Social Security Number

Carl Zmaila

530-39-2021

Schedule A, Line 5a - STATE AND LOCAL INCOME TAXES

Description

Amount

Form W-2 - Clark Pacific

\$ 16,476

Total:

\$ 16,476

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Explanation of Schedule A, line 5e

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

2022

Name(s) as shown on return

Tax ID Number

Carl Zmaila

530-39-2021

This worksheet shows the breakdown of which state and local taxes are actually being deducted on federal Schedule A when the state and local taxes are limited to \$10,000 (\$5,000 if married filing separately.)

	Total paid	Allowed amount
1. Real estate taxes	2,399	2,399
2. Personal property taxes	0	0
3. State and local income taxes	16,476	7,601
4. Sales tax	1,382	0
5. Add amounts in right column of lines 1-4. Enter this amount on Schedule A, line 5e		10,000

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Carryover Worksheet List of items that will carryover to the 2023 tax return

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

2022

Name(s) as shown on return

Tax ID Number

Carl Zmaila

530-39-2021

Itemized Deductions

Carryover Amount

Contributions subject to 100% of AGI limitations	.....	
Contributions subject to 60% of AGI limitations	.....	
Contributions subject to 30% of AGI limitations (50% capital gains appreciated property)	.....	
Contributions subject to 30% of AGI limitations	.....	
Contributions subject to 20% of AGI limitations (30% capital gains appreciated property)	.....	
Taxable state and local refunds to Schedule 1 (Form 1040) line 1	.....	
State/local taxes paid in 2023 to flow to the Schedule A	.....		215
State donations and contributions carryover	.....	
State overpayment applied to next year	.....	

Expenses

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

Losses

Short-term capital loss	.....	AMT	Reg. Tax
Long-term capital loss	.....	AMT	Reg. Tax
Net operating loss	.....	AMT	Reg. Tax
Excess business loss from Form 461 (becomes part of NOL next year)	.....	AMT	Reg. Tax
Qualified REIT and PTP loss carryover	.....	
QBI loss carryover	.....	
Nonrecaptured net section 1231 losses from WK_1231C	.....	AMT	Reg. Tax

Credits

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

Other

Preparer Fee	.....	
Overpayment applied to next year's estimates	.....	
Estimated Tax Payment 1	.....	Estimated Tax Payment 2	.....
Estimated Tax Payment 3	.....	Estimated Tax Payment 4	.....
Federal tax liability for 2210 calculation	.....		46,674
State tax liability for state 2210 calculation	.....		15,089
IRA basis	.....	Taxpayer	Spouse
Disaster distributions taxable in 2023	.....	Taxpayer	Spouse
Disaster distributions taxable in 2024	Taxpayer	Spouse
Excess repayments from 8915-F	Taxpayer	Spouse

Passive Activity

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At Risk Limitations

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**TAX RETURN COMPARISON
2020 / 2021 / 2022**

2022

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

Name(s) as shown on return Carl Zmaila	Identifying number 530-39-2021
--	--

	2020	2021	2022	Difference 2021-2022
Filing Status	Head of Household	Head of Household	Head of Household	
Number of Dependents	1			
Income				
Wages, salaries, tips, etc.	248,640	382,430	232,938	(149,492)
Taxable interest and dividends	11	177	263	86
Taxable state and local refunds				
Alimony				
Business income (loss)				
Gains (losses)	19			
Pensions and IRA distributions				
Rent and royalty income (loss)				
Part, S-corps, trusts income (loss)				
Farm income (loss)				
Unemployment compensation				
Total SS benefits received				
Taxable SS benefits				
Other income (loss)				
Total Income	248,670	382,607	233,201	(149,406)
Adjusted Gross Income				
Half of self-employment tax				
IRA deduction				
Other adjustments				
Total Adjusted Gross Income	248,670	382,607	233,201	(149,406)
Deductions				
Medical deductions				
State and local taxes		10,000	10,000	
Interest		12,517	12,257	(260)
Contributions	300	500		(500)
Employee business expenses				
Standard or other deductions	18,650			
Total deductions claimed	18,950	23,017	22,257	(760)
Qualified Business Income Deduction				
Tax and Credits				
Taxable Income	229,720	359,590	210,944	(148,646)
Tax	53,756	98,951	46,233	(52,718)
Credits				
Self-employment tax				
Other taxes	515	1,741	441	(1,300)
Total Tax	54,271	100,692	46,674	(54,018)
Payments				
Withholdings	50,804	79,401	42,654	(36,747)
Estimated tax payments				
Earned income credit				
Other payments and credits	8,614	6,743		(6,743)
Estimated tax penalty				
Overpayment	5,147			
Overpayment Applied				
Refund	5,147			
Balance Due		14,548	4,020	(10,528)
Marginal tax rate		35.00	32.00	(3.00)
Effective tax rate	23.40	27.52	21.92	(5.60)

CA-MSG	CA ELECTRONIC FILING MESSAGES MUST be corrected before electronic filing is allowed.	PAGE 1
Name(s) as shown on return Carl Zmaila	SSN/FEIN 530-39-2021	
<p>8004 CA Electronic Filing NOT Allowed</p> <p>Federal rejects have been identified; the rejects disallow transmittal of the state file.</p> <p>Drake Software Tip:</p> <ul style="list-style-type: none"> * Return to data entry * Make necessary changes to correct rejects * Recalculate the return <p>8029 CA Electronic Filing NOT Allowed</p> <p>CA has received a code of "A" (Acceptance) from the states Department of Revenue/Franchise Tax Board. State/city is NOT allowed to retransmit.</p> <p>Drake Software Tip:</p> <ul style="list-style-type: none"> * Check for state Acks 		

Client Copy

CANOTES	Notes about the return	2022 PAGE 1
Name(s) as shown on return Carl Zmaila		SSN/FEIN 530-39-2021
70	<p>Schedule CA is present in this return therefore the short form will be suppressed and the long form will be produced.</p>	
77	<p>Principal Residence has been populated automatically by the software based on the resident state and street address on federal screen 1. If the information is not correct please use the CA screen ADDR - Principal Address Information to correct the data.</p>	
140	<p>If you want to suppress the state's notes page from generating when it only concerns long form versus short form do the following:</p> <p>Escape out of the tax package data entry screen, go to Setup-Options-States tab. Select CA from the list; check box for "Suppress the CA Notes Page concerning ONLY the reason a short form did not print."</p> <p>Note: This will turn off ONLY notes about why a California short form was not generated.</p>	

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2022 CA540 Filing Instructions
Carl Zmaila

Form filed:

CA540 and supplemental forms and schedules

Filing method:

Your return has been e-filed, do not mail your return

Due date:

04-18-2023

Payment:

\$215.00

Client Copy

2022 California Resident Income Tax Return

540

ATTACH FEDERAL RETURN

530-39-2021 ZMAI
CARL ZMAILA

22

2139 CARGILL WAY
ROSEVILLE CA 95747-6301

09-13-1985

Principal Residence

Enter your county at time of filing (see instructions)

PLACER

If your address above is the same as your principal/physical residence address at the time of filing, check this box

X

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

Apt. no/ste. no.

[Empty address field]

City

State

ZIP code

[Empty city, state, and zip code fields]

If your California filing status is different from your federal filing status, check the box here

Filing Status

1 Single

4 X Head of household (with qualifying person). See instructions.

2 Married/RDP filing jointly. See instr.

5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

See instructions. [Empty box]

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. [Empty box]

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr

6

Exemptions

For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 1 X \$140 = \$ 140

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 8 X \$140 = \$

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions 9 X \$140 = \$

Your name: Your SSN or ITIN:

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN. See instructions.	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions • 10 X \$433 = • \$

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 • 11 \$

12 State wages from your federal Form(s) W-2, box 16 • 12 .00

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 • 13 .00

14 California adjustments - subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B • 14 .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions • 15 .00

16 California adjustments - additions. Enter the amount from Schedule CA (540), Part I, line 27, column C • 16 .00

17 California adjusted gross income. Combine line 15 and line 16 • 17 .00

18 Enter the larger of { Your California **itemized deductions** from Schedule CA (540), Part II, line 30; OR Your California **standard deduction** shown below for your filing status:
 • Single or Married/RDP filing separately \$5,202
 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP \$10,404
 If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions • 18 .00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- • 19 .00

31 Tax. Check the box if from: Tax Table Tax Rate Schedule
 FTB 3800 • FTB 3803 • 31 .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$229,908, see instructions • 32 .00

33 Subtract line 32 from line 31. If less than zero, enter -0- • 33 .00

34 Tax. See instructions. Check the box if from: • Schedule G-1 • FTB 5870A • 34 .00

35 Add line 33 and line 34 • 35 .00

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions • 40 .00

43 Enter credit name code • and amount • 43 .00

44 Enter credit name code • and amount • 44 .00

Your name:

Your SSN or ITIN:

Special Credits	45	To claim more than two credits. See instructions. Attach Schedule P (540)	• 45	<input type="text"/>	.00
	46	Nonrefundable Renter's Credit. See instructions	• 46	<input type="text"/>	.00
	47	Add line 40 through line 46. These are your total credits	⊙ 47	<input type="text" value="0"/>	.00
	48	Subtract line 47 from line 35. If less than zero, enter -0-	⊙ 48	<input type="text" value="15089"/>	.00

Other Taxes	61	Alternative Minimum Tax. Attach Schedule P (540)	• 61	<input type="text"/>	.00
	62	Mental Health Services Tax. See instructions	• 62	<input type="text"/>	.00
	63	Other taxes and credit recapture. See instructions	• 63	<input type="text"/>	.00
	64	Add line 48, line 61, line 62, and line 63. This is your total tax	• 64	<input type="text" value="15089"/>	.00

Payments	71	California income tax withheld. See instructions	• 71	<input type="text" value="14874"/>	.00
	72	2022 California estimated tax and other payments. See instructions	• 72	<input type="text"/>	.00
	73	Withholding (Form 592-B and/or Form 593). See instructions	• 73	<input type="text"/>	.00
	74	Excess SDI (or VPDI) withheld. See instructions	• 74	<input type="text"/>	.00
	75	Earned Income Tax Credit (EITC). See instructions	• 75	<input type="text"/>	.00
	76	Young Child Tax Credit (YCTC). See instructions	• 76	<input type="text"/>	.00
	77	Foster Youth Tax Credit (FYTC). See instructions	• 77	<input type="text"/>	.00
	78	Add line 71 through line 77. These are your total payments. See instructions	⊙ 78	<input type="text" value="14874"/>	.00

Use Tax	91	Use Tax. Do not leave blank. See instructions	• 91	<input type="text"/>	.00
	If line 91 is zero, check if: <input checked="" type="radio"/> <input checked="" type="checkbox"/> No use tax is owed. <input type="radio"/> <input type="checkbox"/> You paid your use tax obligation directly to CDTFA.				

ISR Penalty	92	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. If you did not check the box, see instructions	•	<input checked="" type="checkbox"/>	
	92	Individual Shared Responsibility (ISR) Penalty. See instructions	• 92	<input type="text"/>	.00

Overpaid Tax/Tax Due	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78	⊙ 93	<input type="text" value="14874"/>	.00
	94	Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91	⊙ 94	<input type="text"/>	.00
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93	⊙ 95	<input type="text" value="14874"/>	.00
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92	⊙ 96	<input type="text"/>	.00
	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95	⊙ 97	<input type="text"/>	.00

Your name:

Your SSN or ITIN:

Overpaid Tax/Tax Due	98	Amount of line 97 you want applied to your 2023 estimated tax	98	<input type="text"/>	.00
	99	Overpaid tax available this year. Subtract line 98 from line 97	99	<input type="text"/>	.00
	100	Tax due. If line 95 is less than line 64, subtract line 95 from line 64	100	<input type="text" value="215"/>	.00

		Code	Amount	
Contributions	California Seniors Special Fund. See instructions	400	<input type="text"/>	.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	401	<input type="text"/>	.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program	403	<input type="text"/>	.00
	California Breast Cancer Research Voluntary Tax Contribution Fund	405	<input type="text"/>	.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund	406	<input type="text"/>	.00
	Emergency Food for Families Voluntary Tax Contribution Fund	407	<input type="text"/>	.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	408	<input type="text"/>	.00
	California Sea Otter Voluntary Tax Contribution Fund	410	<input type="text"/>	.00
	California Cancer Research Voluntary Tax Contribution Fund	413	<input type="text"/>	.00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund	422	<input type="text"/>	.00
	State Parks Protection Fund/Parks Pass Purchase	423	<input type="text"/>	.00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund	424	<input type="text"/>	.00
	Keep Arts in Schools Voluntary Tax Contribution Fund	425	<input type="text"/>	.00
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	431	<input type="text"/>	.00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	438	<input type="text"/>	.00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	439	<input type="text"/>	.00
	Rape Kit Backlog Voluntary Tax Contribution Fund	440	<input type="text"/>	.00
	Suicide Prevention Voluntary Tax Contribution Fund	444	<input type="text"/>	.00
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund.	445	<input type="text"/>	.00
	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	446	<input type="text"/>	.00
110	Add amounts in code 400 through code 446. This is your total contribution	110	<input type="text"/>	.00

Amount You Owe	111	AMOUNT YOU OWE. If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. Do not send cash.	111	<input type="text" value="215"/>	.00
		Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001			
	Pay Online - Go to ftb.ca.gov/pay for more information.				

Your name: Your SSN or ITIN:

Interest and Penalties

112 Interest, late return penalties, and late payment penalties 112 .00

113 Underpayment of estimated tax.

Check the box: FTB 5805 attached FTB 5805F attached 113 .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment 114 .00

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.

Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.** . . . • 115 .00

Refund and Direct Deposit

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number • Type Checking • Account number • 116 Direct deposit amount .00

• Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number • Type Checking • Account number • 117 Direct deposit amount .00

• Savings

Voter Info.

For voter registration information, check the box and go to sos.ca.gov/elections. See instructions

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy stmtnt, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature Date Spouse's/RDP's signature (if a joint tax return, both must sign)

Your email address. Enter only one email address. Preferred phone number

Sign Here

It is unlawful to forge a spouse's/ RDP's signature.

Paid preparer's signature. (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours, if self-employed) • PTIN

Firm's address • Firm's FEIN

Joint tax return? See instructions.

Do you want to allow another person to discuss this tax return with us? See instructions • Yes No

Print Third Party Designee's Name Telephone Number

CAWK_AGI	For your records only. Adjusted Gross Income Split Worksheet	2022 AGI FD/ST Summary		
Name(s) as shown on state return Carl Zmaila		Social Security Number 530-39-2021		
Federal 1040 Income and Adjustments	Federal		State	
	Col. A Taxpayer	Col. B Spouse	Col. A Taxpayer	Col. B Spouse
Federal 1040				
1 Wages, salaries, tips, etc.	1	232,938		232,938
2b Taxable interest	2b	22		22
3b Ordinary dividends	3b	241		241
4b Taxable amount of IRA distributions	4b			
5b Taxable amount of Pensions and annuities	5b			
6b Taxable amount of Social security benefits	6b			
7 Capital gain or (loss)	7			
8 Other income from Schedule 1	8			
9 Total income (Sum of Lines 1-8)	9	233,201		233,201
10 Adjustments to income from Schedule 1	10			
11 Adjusted Gross Income (line 9 - line 10)	11	233,201		233,201
Schedule 1 - Additional Income				
1 Taxable refunds, credits, or offsets of state and local income taxes	1			
2a Alimony received	2a			
3 Business income or (loss)	3			
4 Other gains or (losses)	4			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	5			
6 Farm income or (loss)	6			
7 Unemployment compensation	7			
8 Other income	8			
10 Total Additional Income (Sum of lines 1-8)	10			
Schedule 1 - Adjustments to Income				
11 Educator Expenses	11			
12 Certain business expenses of reservists, performing artists, & fee-basis gov. officials	12			
13 Health savings account deduction	13			
14 Moving expenses	14			
15 Deductible part of self-employment tax	15			
16 Self-employed SEP, SIMPLE, and qualified plans	16			
17 Self-employed health insurance deduction	17			
18 Penalty on early withdrawal of savings	18			
19a Alimony paid	19a			
20 IRA deduction	20			
21 Student loan interest deduction	21			
22 Reserved	22			
23 Archer MSA Deduction	23			
24 Other Deductions (see STWK_ADJ)	24			
26 Total Adjustments to income (Sum of lines 11-24)	26			

2022 California Adjustments - Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return Carl Zmaila	SSN or ITIN 530-39-2021
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Part I Income Adjustment Schedule		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Section A - Income from federal Form 1040 or 1040-SR				
1 a	Total amount from federal Form(s) W-2, box 1. See instructions 1a	232938		
b	Household employee wages not reported on federal Form(s) W-2 1b			
c	Tip income not reported on line 1a 1c			
d	Medicaid waiver payments not reported on federal Form(s) W-2. See instructions 1d			
e	Taxable dependent care benefits from federal Form 2441, line 26 1e			
f	Employer-provided adoption benefits from federal Form 8839, line 29 1f			
g	Wages from federal Form 8919, line 6 1g			
h	Other earned income. See instructions 1h			
i	Nontaxable combat pay election. See instructions 1i			
z	Add line 1a through line 1i 1z	232938		
2	Taxable interest. a <input checked="" type="radio"/> 2b	22		
3	Ordinary dividends. See instructions. a <input checked="" type="radio"/> 7 3b	241		
4	IRA distributions. See instructions. a <input checked="" type="radio"/> 4b			
5	Pensions and annuities. See instructions . . a <input checked="" type="radio"/> 5b			
6	Social security benefits a <input checked="" type="radio"/> 6b			
7	Capital gain or (loss). See instructions 7			
Section B - Additional Income from federal Schedule 1 (Form 1040)				
1	Taxable refunds, credits, or offsets of state and local income taxes 1			
2	a Alimony received. See instructions 2a			
3	Business income or (loss). See instructions . . . 3			
4	Other gains or (losses) 4			
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc 5	0		
6	Farm income or (loss) 6			
7	Unemployment compensation 7			



Section B - Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
8 Other income:			
a Federal net operating loss 8a	⊙ ()		⊙
b Gambling 8b	⊙	⊙	
c Cancellation of debt 8c	⊙	⊙	⊙
d Foreign earned income exclusion from federal Form 2555 8d	⊙ ()		⊙
e Income from federal Form 8853 8e	⊙		⊙
f Income from federal 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 8m	⊙		
n IRC Section 951(a) inclusion 8n	⊙	⊙	
o IRC Section 951A(a) inclusion 8o	⊙	⊙	
p IRC Section 461(l) excess business loss adjustment 8p	⊙	⊙	⊙
q Taxable distributions from an ABLÉ account 8q	⊙		
r Scholarship and fellowship grants not reported on federal Form(s) W-2 8r	⊙		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d 8s	⊙ ()		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t	⊙		
u Wages earned while incarcerated 8u	⊙		
z Other income. List type and amount. ⊙ 8z	⊙	⊙	⊙

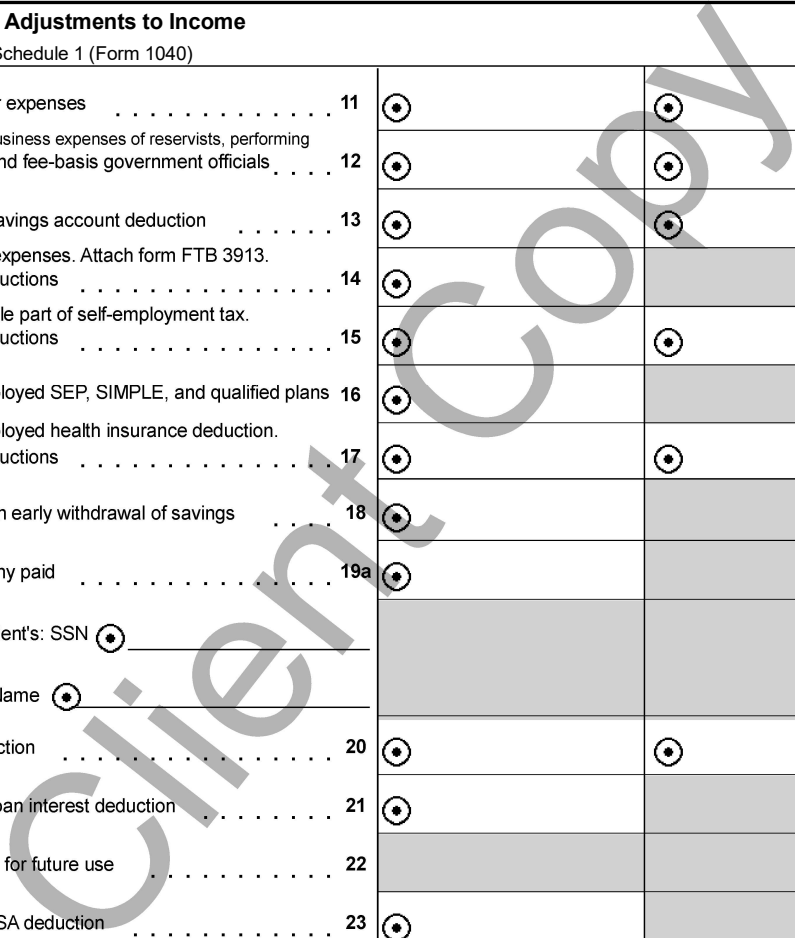


Section B - Additional Income Continued	A Federal Amounts <small>(taxable amounts from your federal tax return)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
9 a Total other income. Add lines 8a through 8z . . . 9a	⊙	⊙	⊙
b1 Disaster loss deduction from form FTB 3805V . . . 9b1		⊙	
b2 NOL deduction from form FTB 3805V . . . 9b2		⊙	
b3 NOL from form FTB 3805Z, 3807, or 3809 . . . 9b3		⊙	
10 Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions 10	⊙ 233201	⊙	⊙

Section C - Adjustments to Income

from federal Schedule 1 (Form 1040)

11 Educator expenses 11	⊙	⊙	
12 Certain business expenses of reservists, performing artists, and fee-basis government officials 12	⊙	⊙	⊙
13 Health savings account deduction 13	⊙	⊙	
14 Moving expenses. Attach form FTB 3913. See instructions 14	⊙		⊙
15 Deductible part of self-employment tax. See instructions 15	⊙	⊙	
16 Self-employed SEP, SIMPLE, and qualified plans 16	⊙		
17 Self-employed health insurance deduction. See instructions 17	⊙	⊙	
18 Penalty on early withdrawal of savings 18	⊙		
19 a Alimony paid 19a	⊙		⊙
b Recipient's SSN ⊙			
Last Name ⊙			
20 IRA deduction 20	⊙	⊙	⊙
21 Student loan interest deduction 21	⊙		⊙
22 Reserved for future use 22			
23 Archer MSA deduction 23	⊙		





Section C - Adjustments to Income		A	B	C
Continued		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions	Additions See instructions
24	Other adjustments:			
a	Jury duty pay 24a	<input checked="" type="radio"/>		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit 24b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 24c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
d	Reforestation amortization and expenses 24d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	<input checked="" type="radio"/>		
f	Contributions to IRC Section 501(c)(18)(D) pension plans 24f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g	Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input checked="" type="radio"/>		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
j	Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>		
z	Other adjustments. List type and amount. 24z	<input checked="" type="radio"/>		<input checked="" type="radio"/>
25	Total other adjustments. Add line 24a through line 24z 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27	Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions 27	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
		233201		

Client Copy

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses <input checked="" type="radio"/> _____ 1			
Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/> 233201 2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> 17490 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/> 4			<input checked="" type="radio"/>
Taxes You Paid			
5 a State and local income tax or general sales taxes <input checked="" type="radio"/> 5a	16476	<input checked="" type="radio"/> 16476	
b State and local real estate taxes <input checked="" type="radio"/> 5b	2399		
c State and local personal property taxes <input checked="" type="radio"/> 5c			
d Add line 5a through line 5c <input checked="" type="radio"/> 5d	18875		
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C <input checked="" type="radio"/> 5e	10000	<input checked="" type="radio"/> 16476	<input checked="" type="radio"/> 8875
6 Other taxes. List type <input checked="" type="radio"/> 6			<input checked="" type="radio"/>
7 Add line 5e and line 6 <input checked="" type="radio"/> 7	10000	<input checked="" type="radio"/> 16476	<input checked="" type="radio"/> 8875
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098 <input checked="" type="radio"/> 8a	12257		<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 1098 <input checked="" type="radio"/> 8b			<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098 <input checked="" type="radio"/> 8c			<input checked="" type="radio"/>
d Reserved for future use <input checked="" type="radio"/> 8d			
e Add line 8a through line 8c <input checked="" type="radio"/> 8e	12257	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest <input checked="" type="radio"/> 9		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9 <input checked="" type="radio"/> 10	12257	<input checked="" type="radio"/>	<input checked="" type="radio"/>

2022

Wage and Tax Statement

W-2

Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.

Caution: If this schedule is filled out, do not send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, attach copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.

*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

W-2 Information

a. Employee's social security number*

b. Employer identification number (EIN)

c. Employer's name

Employer's address

City State ZIP code

e. Employee's first name* Initial* Last name* Suffix*

f. Employee's address*

City* State* ZIP code*

1. <input type="text" value="232938"/> Wages, tips, other compensation	4. <input type="text" value="9114"/> Social security tax withheld	8. <input type="text" value=""/> Allocated tips (not included in box 1)
2. <input type="text" value="42223"/> Federal income tax withheld	6. <input type="text" value="4025"/> Medicare tax withheld	10. <input type="text" value=""/> Dependent care benefits
3. <input type="text" value="147000"/> Social security wages	7. <input type="text" value=""/> Social security tips	11. <input type="text" value=""/> Nonqualified plans

12. Codes and amounts

12a. <input type="text" value="C"/> Code <input type="text" value="162"/> Amount	12c. <input type="text" value="DD"/> Code <input type="text" value="20924"/> Amount
12b. <input type="text" value="D"/> Code <input type="text" value="14919"/> Amount	12d. <input type="text" value=""/> Code <input type="text" value=""/> Amount

13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay

Statutory employee Retirement plan Third-party sick pay

14. SDI, VPDI, or CA SDI (from federal Form W-2, box 14 or 19)

Type Amount

16. State wages, tips, etc.

15. State and employer's state ID number

State Employer's state ID number

17. State income tax

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed

2022 Head of Household Filing Status Schedule

3532

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on tax return

SSN or ITIN

CARL ZMAILA

530-39-2021

Part I Marital Status

1 Check one box below to identify your marital status. See instructions.

- a Not legally married/RDP during 2022
b Surviving spouse/RDP (my spouse/RDP died before 01/01/2022)
c Marriage/RDP was annulled
d Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2022
e Legally married/RDP and did not live with spouse/RDP during 2022
f Legally married/RDP and lived with spouse/RDP during 2022. List the beginning and ending dates for each period when you lived together

Part II Qualifying Person

2 Check one box below to identify the relationship of the person that qualifies you for the head of household filing status. See instructions.

- a Son, daughter, stepson, or stepdaughter
b Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece
c Eligible foster child
d Father, mother, stepfather, or stepmother
e Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt

Part III Qualifying Person Information

3 Information about your qualifying person. See instructions.

First Name LUKE
Last Name ZMAILA
SSN 680-04-8373
DOB (mm/dd/yyyy) If your qualifying person is age 19 or older in 2022, go to line 3a. If not go to line 4 08/12/2008
a Was your qualifying person a full time student under age 24 in 2022?
b Was your qualifying person permanently and totally disabled in 2022?
4 Enter qualifying person's gross income in 2022. See instructions 0
5 Number of days your qualifying person lived with you during 2022. See instructions 188

When calculating the total number of days your qualifying person lived with you, you may include any days your qualifying person was temporarily absent from your home. For example, illness, education, business, vacations, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days. See instructions.

Self-Test 3 - For divorced or legally separated taxpayers

If by the last day of the year, you received a final decree of divorce, legal separation, or termination of registered domestic partnership, or filed a Notice of Termination of Domestic Partnership with the California Secretary of State and the six-month waiting period for the notice to become final passed, answer the questions below to see if you qualify.

1. **Did you keep up a home for your qualifying child who, on December 31, 2022, was under age 19 or a full-time student under the age of 24?**
A qualifying child can be any of the relatives listed below or a descendant of such a child: Carl Zmaila 530-39-2021
 - Birth child, grandchild, stepchild, or adopted child
 - Eligible foster child
 - Brother, half brother, or stepbrother
 - Sister, half sister, or stepsister
 - Blood related nephew or niece Yes. Go to question 2.
 No. Go to question 3.
2. **Did this person provide more than half of his or her own support during the year?**
 Yes. Go to question 3.
 No. Go to question 8.
3. **Without regard to the person's age, did you keep up a home for your qualifying relative?** A qualifying relative can be your birth child, < grandchild, stepchild, adopted child, or a descendant of such a child.
Your qualifying relative may also be your:
 - Brother, half-brother, stepbrother, or brother-in-law
 - Sister, half sister, stepsister, or sister-in-law
 - Son-in-law or daughter-in-law
 - Parent, grandparent, or stepparent
 - Mother-in-law or father-in-law
 - Blood related uncle, aunt, nephew, or niece Yes. Go to question 4.
 No. **Stop.** You do not qualify.
4. **Did you provide more than half of the support for this person?**
 Yes. Go to question 5.
 No. **Stop.** You do not qualify.
5. **Did this person have gross income less than \$4,400 during the year?**
 Yes. Go to question 6.
 No. **Stop.** You do not qualify.
6. **Was this person your parent/stepparent (father or mother)?**
 Yes. Go to question 7.
 No. Go to question 8.
7. **Did you provide more than half the cost of keeping up a separate residence in which your parent/stepparent lived for the entire year?**
 Yes. Go to question 13.
 No. Go to question 11.
8. **Was this person your birth child, stepchild, adopted child, or eligible foster child?**
 Yes. Go to question 9.
 No. Go to question 11.
9. **Did your spouse/RDP (ex-spouse/ex-RDP) live with you and your child during the year?**
 Yes. Go to question 10.
 No. Go to question 11.
10. **Did your child live with you for more than half the year?** You may include half the time that you, your spouse/RDP (ex-spouse/ex-RDP), and your qualifying child lived together, and all of the time you and your qualifying child lived together without your spouse/RDP (ex-spouse/ex-RDP).
 Yes. Go to question 12.
 No. **Stop.** You do not qualify.
11. **Did your qualifying person live with you for more than half of the year?**
 Yes. Go to question 12.
 No. **Stop.** You do not qualify.
12. **Did you pay more than half the cost of keeping up your home during the year?**
 Yes. Go to question 13.
 No. **Stop.** You do not qualify.
13. **Did your qualifying person file a joint federal or state tax return with his or her spouse/RDP?** (For an exception to this rule, see the Joint Return Test in the Legal Definitions section under Dependent Exemption Credit.)
 Yes. **Stop.** You do not qualify.
 No. Go to question 14.
14. **Was your qualifying person a citizen or national of the U.S. or a resident of the U.S., Canada, or Mexico?**
 Yes. You qualify to use the HOH filing status.
 No. **Stop.** You do not qualify.

DO NOT MAIL A PAPER COPY OF YOUR TAX RETURN WITH THE PAYMENT VOUCHER.
If amount of payment is zero, do not mail this voucher.

WHERE TO FILE: Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2022 FTB 3582" on the check or money order. Detach the voucher below. Enclose, but **do not** staple, payment with the voucher and mail to:
**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008**
Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: **Calendar Year - File and pay by April 18, 2023.**
When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to ftb.ca.gov/pay for more information. **Do not mail this voucher if you use Web Pay.**

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER ----- DETACH HERE -----

CAUTION: You may be required to pay electronically. See instructions.

TAXABLE YEAR **2022** **Payment Voucher for Individual e-filed Returns** CALIFORNIA FORM **3582 (e-file)**

530-39-2021 ZMAI 22
CARL ZMAILA

2139 CARGILL WAY
ROSEVILLE CA 95747-6301

AMOUNT OF PAYMENT 215.

TAXABLE YEAR

FORM

2022

California e-file Signature Authorization for Individuals

8879

Your name CARL ZMAILA	Your SSN or ITIN 530-39-2021
Spouse's/RDP's name	Spouse's/RDP's SSN or ITIN

Part I Tax Return Information (whole dollars only)

1 California adjusted gross income (AGI). See instructions	1	233201
2 Amount You Owe. See instructions	2	215
3 Refund or No Amount Due. See instructions	3	

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

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2022, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize REVIGLIO'S TAX ADVISORS to enter my PIN

4	0	2	7	4
---	---	---	---	---

 as my signature on my 2022 e-filed California individual income tax return. **ERO firm name** **Do not enter all zeros**

I will enter my PIN as my signature on my 2022 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► 03-05-2024

Spouse's/RDP's PIN: check one box only

I authorize _____ to enter my PIN

--	--	--	--	--

 as my signature on my 2022 e-filed California individual income tax return. **ERO firm name** **Do not enter all zeros**

I will enter my PIN as my signature on my 2022 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's Electronic Filer Identification Number (EFIN)/PIN.

Enter your six-digit EFIN followed by your five-digit self-selected PIN.

8	8	7	0	7	1	8	9	5	0	9
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2022 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2022 Handbook for Authorized e-file Providers.

ERO's signature ► _____ Date ► 03-05-2024

CAWK_USE

California Use Tax Worksheet

2022

Name(s) as shown on return
Carl Zmaila

California ID Number
530-39-2021

Round all amounts to the nearest whole dollar.

- 1. Enter purchases from out-of-state sellers made without payment of California sales/use tax. See worksheet instructions \$ _____ .00
- 2. Enter the applicable sales and use tax rate. See worksheet instructions _____
- 3. Multiply line 1 by the tax rate on line 2. Enter result here \$ _____ .00
- 4. Enter any sales or use tax paid to another state for purchases included on line 1. See worksheet instructions \$ _____ .00
- 5. Total Use Tax Due. Subtract line 4 from line 3. This is the total use tax due. If amount is less than zero, enter -0- \$ _____ .00

Client Copy

CAWK_A5	State / Local tax payments made after 12/31/2022 that will be deductible on 2023 Federal Schedule A	2022
Name(s) as shown on return Carl Zmaila		Your Social Security Number 530-39-2021
<p>A. 2022 Income taxes due that were paid after 12/31/2022</p> <p>A1. 4th quarter estimate/extension (may be adj. by refund) _____</p> <p>A2. Amount paid with return _____ 215</p> <p>A3. Total payments made in 2023 A. _____ 215</p> <p>B. Adjustments made to payments</p> <p>B1. Interest & Penalty _____</p> <p>B2. Contributions, Donations, Checkoffs _____</p> <p>B3. Other Tax payments (Use Tax, property tax, tangible tax, etc) _____</p> <p>B4. Total adjustments B. _____</p> <p>C. Total tax payments potentially deductible in 2023 (Line A less line B) C. _____ 215</p>		

Client Copy

**Excess CA SDI
(or VPDI) Withheld**

Excess SDI (or VPDI) Worksheet
Line 74 - Excess California SDI (or VPDI) Withheld
 (keep for your records)

2022

Name(s) as shown on return <u>Carl Zmaila</u>	California ID Number <u>530-39-2021</u>
--	--

If SDI (or VPDI) was withheld from your wages by a single employer, at more than 1.10% of your gross wages, you may not claim excess SDI (or VPDI) on your Form 540. Contact the employer for a refund.

You may claim a credit for excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) if you meet **all** of the following conditions:

Sp/ Tp RDP		Taxpayer	Spouse/RDP
<input type="checkbox"/> <input checked="" type="checkbox"/>	• You had two or more California employers during 2022.	Number of W-2s: <u>1</u>	_____
<input checked="" type="checkbox"/> <input type="checkbox"/>	• You received more than \$145,600 in gross wages from California sources (Box 3 on your Form W-2) from California sources. If you have no social security wages (Box 3) then use total wages (Box 16).	Total Wages Box 3 from W2(s) : <u>232,938.</u>	_____
<input checked="" type="checkbox"/> <input type="checkbox"/>	• The amounts of SDI (or VPDI) withheld appear on your federal Form(s) W-2. Be sure to attach your federal Form(s) W-2 to the lower front of your Form 540.	Total SDI: <u>1,602.</u>	_____

Note: SDI (or VPDI) amounts should be entered on the W-2 screen in Box 14 or Box 19 (Local Tax).
 The text "SDI", "CASDI", "VPDI", "VD", "VI", or "VP" should be entered in Box 14 or Box 20 (Locality) without the quotes.

To determine the amount to enter on line 74, complete the Excess SDI (or VPDI) Worksheet below. If married/RDP filing jointly, figure the amount of excess SDI (or VPDI) separately for each spouse/RDP.

Follow the instructions below to figure the amount of excess SDI to enter on Form 540, line 74. If you are married/RDP and file a joint return, you must figure the amount of excess SDI (or VPDI) separately for each spouse/RDP.

	You	Your Spouse/RDP
1. Add amounts of SDI (or VPDI) withheld shown on your federal Forms W-2. Enter the total here	1. <u>1,602.</u>	
2. 2022 SDI (or VPDI) limit	2. <u>\$1,601.60</u>	<u>\$1,601.60</u>
3. Excess SDI (or VPDI) withheld. Subtract line 2 from line 1. Enter the results here. Combine the amounts on line 3 and enter the total, in whole dollars only on Form 540, line 74 If zero or less, enter -0- on line 74.	3. <u>0.</u>	

CAEF_ACK	Acknowledgement and General Information for Taxpayers Who File Returns Electronically	2022
Name(s) as shown on return Carl Zmaila		Identification Number ***-**-2021
Address		
<u>2139 Cargill Way</u> <u>Roseville, CA 95747-6301</u>		
<p>Thank you for participating in IRS e-file.</p>		
<p>1. <input checked="" type="checkbox"/> Your 2022 state income tax return for <u>CA540</u> was filed electronically. The electronic filing services were provided by <u>Reviglio's Tax Advisors</u>.</p> <p>2. <input checked="" type="checkbox"/> Your return was accepted on <u>09-14-2023</u> using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The submission ID assigned to this return is <u>8870712023258ugg40hr</u>.</p>		
<p>PLEASE DO NOT SEND A PAPER COPY OF THE TAX RETURN TO THE STATE. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.</p>		

Client Copy

CA-COMP	Three-year State Tax Return Comparison			2022
Name(s) as shown on return Carl Zmaila			Taxpayer ID Number 530-39-2021	
[State] Income Tax Return	2020	2021	2022	Difference 2021-2022
Filing Status	HOH	HOH	HOH	
Gross Income	248,370	382,607	233,201	(149,406)
Additions	300			
Subtractions				
Exemptions		129	140	11
Standard Deduction				
Itemized Deduction	10,018	13,360	14,656	1,296
Deductions		13,360	14,656	1,296
Taxable Income	238,652	369,247	218,545	(150,702)
Actual State Income				
State Income Tax	17,181	29,635	15,089	(14,546)
Local Taxes				
Use Tax				
Contributions				
Income Tax Withheld	21,833	33,448	14,874	(18,574)
Estimates and Extension payments				
Underpayment Penalty				
Overpayment Applied to Next Year				
Refund	4,652	5,118		(5,118)
Balance Due			215	215
Marginal tax rate		9.300000	9.300000	
Effective tax rate		8.030000	6.900000	(1.130000)

Client Copy



Part II	Adjustments to Federal Itemized Deductions	A	Federal Amounts	B	Subtractions	C	Additions	
	Continued		(from federal Schedule A Form 1040))		See instructions		See instructions	
Gifts to Charity								
11	Gifts by cash or check	11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		
12	Other than by cash or check	12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		
13	Carryover from prior year	13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		
14	Add line 11 through line 13	14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		
Casualty and Theft Losses								
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions..	15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		
Other Itemized Deductions								
16	Other-from list in federal instructions	16	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	<input type="radio"/>	22257	<input type="radio"/>	16476	<input type="radio"/>	8875
18	Total. Combine line 17 column A less column B plus column C	18	<input type="radio"/>				<input type="radio"/>	14656

Job Expenses and Certain Miscellaneous Deductions

19	Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions	<input type="radio"/>	19	_____
20	Tax preparation fees	<input type="radio"/>	20	_____
21	Other expenses: investment, safe deposit box, etc. List type	<input type="radio"/>	21	_____
22	Add line 19 through line 21	<input type="radio"/>	22	_____
23	Enter amount from federal Form 1040 or 1040-SR, line 11	<input type="radio"/>	23	233201
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	<input type="radio"/>	24	4664
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0	<input type="radio"/>	25	_____
26	Total Itemized Deductions. Add line 18 and line 25	<input type="radio"/>	26	14656
27	Other adjustments. See instructions. Specify. <input type="radio"/>	<input type="radio"/>	27	_____
28	Combine line 26 and line 27	<input type="radio"/>	28	14656
29	Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?			
	Single or married/RDP filing separately			\$229,908
	Head of household			\$344,867
	Married/RDP filing jointly or qualifying surviving spouse/RDP			\$459,821
	No. Transfer the amount on line 28 to line 29.			
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29	<input type="radio"/>	29	14656
30	Enter the larger of the amount on line 29 or your standard deduction listed below:			
	Single or married/RDP filing separately. See instructions			\$5,202
	Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP			\$10,404
	Transfer the amount on line 30 to Form 540, line 18	<input type="radio"/>	30	14656

2022

Wage and Tax Statement

W-2

Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.

Caution: If this schedule is filled out, do not send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, attach copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.

*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

W-2 Information

a. Employee's social security number*

b. Employer identification number (EIN)

c. Employer's name

Employer's address

City State ZIP code

e. Employee's first name* Initial* Last name* Suffix*

f. Employee's address*

City* State* ZIP code*

1. <input type="text" value="232938"/> Wages, tips, other compensation	4. <input type="text" value="9114"/> Social security tax withheld	8. <input type="text" value=""/> Allocated tips (not included in box 1)
2. <input type="text" value="42223"/> Federal income tax withheld	6. <input type="text" value="4025"/> Medicare tax withheld	10. <input type="text" value=""/> Dependent care benefits
3. <input type="text" value="147000"/> Social security wages	7. <input type="text" value=""/> Social security tips	11. <input type="text" value=""/> Nonqualified plans

12. Codes and amounts

12a. <input type="text" value="C"/> Code <input type="text" value="162"/> Amount	12c. <input type="text" value="DD"/> Code <input type="text" value="20924"/> Amount
12b. <input type="text" value="D"/> Code <input type="text" value="14919"/> Amount	12d. <input type="text" value=""/> Code <input type="text" value=""/> Amount

13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay

Statutory employee Retirement plan Third-party sick pay

14. SDI, VPDI, or CA SDI (from federal Form W-2, box 14 or 19)

Type Amount

16. State wages, tips, etc.

15. State and employer's state ID number

State Employer's state ID number

17. State income tax

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed

Clark Pacific a California general partnership
 710 Riverpoint Court, Suite 100
 West Sacramento, CA 95605

Emp No. 12765
Name / Address
 CARL A. ZMAILA
 5063 CONCORD RD
 ROCKLIN, CA 95765

Pay Period: 01/05/26 - 01/11/26
Pay Frequency: Weekly

Ref Number: 01112609
Deposit Date: 1/16/26
Deposit Amt: \$2,212.43

Earnings Section				
Description	This Pay Period		Year To Date	
	Rate	Hrs/Units	Amount	Amount
HSA Contrib - ER			0.00	250.00
Salary			3,899.86	8,533.55
Vacation Salaried			0.00	756.88
Holiday Salaried			0.00	2,293.77
Group Term Life			0.00	13.50
Total		0.00	3,899.86	11,847.70

Withholdings & Deductions		
Description	Period Amount	Amount YTD
	Amount	Amount
Fica-Employee	227.11	676.01
Fed W/H	484.13	1,463.38
Calif W/H	197.80	617.54
Medicare Employee	53.12	158.10
Calif SDI	45.28	137.66
HSA-Family Employee C	110.57	331.71
HSA-Offset Emplr Contrib	0.00	250.00
401k Flat Amount	443.20	1,329.60
Medical Anthem	117.41	336.31
Dental Pre-tax	7.63	22.94
Vision Pre-tax	1.18	3.36
GTL Offset	0.00	13.50
Total	1,687.43	5,340.11

Time Off		
	YTD Usage	Available Balance
CA SICK ADMIN (Non-Union)	0.00	40.00
Vacation	0.00	33.61
Time Off Bonus	0.00	0.00

Important Messages:

This Pay Period		
Gross Earnings	Deductions	Net Pay
\$3,899.86	\$1,687.43	\$2,212.43

Year To Date		
Gross Earnings	Deductions	Net Pay
\$11,847.70	\$5,340.11	\$6,507.59

ZMAILACARL

Date	Ref No.	Amount
1/16/26	01112609	\$2,212.43

Your check has been deposited in your bank account:

Routing ID	Bank Account	Dep Type	Amount
XXXXXX288	XXXXXX4747	C	2,212.43
Total Current Net:			2,212.43

CARL A. ZMAILA
5063 CONCORD RD
ROCKLIN, CA 95765

Clark Pacific a California general partnership
 710 Riverpoint Court, Suite 100
 West Sacramento, CA 95605

Emp No. 12765
Name / Address
 CARL A. ZMAILA
 5063 CONCORD RD
 ROCKLIN, CA 95765

Pay Period: 12/29/25 - 01/04/26
Pay Frequency: Weekly

Ref Number: 01042609
Deposit Date: 1/09/26
Deposit Amt: \$2,212.43

Earnings Section				
Description	This Pay Period		Year To Date	
	Rate	Hrs/Units	Amount	Amount
HSA Contrib - ER			0.00	250.00
Salary			3,119.89	4,633.69
Vacation Salaried			0.00	756.88
Holiday Salaried			779.97	2,293.77
Group Term Life			0.00	13.50
Total		0.00	3,899.86	7,947.84

Withholdings & Deductions		
Description	Period Amount	Amount YTD
	Amount	Amount
Fica-Employee	227.11	448.90
Fed W/H	484.13	979.25
Calif W/H	197.80	419.74
Medicare Employee	53.11	104.98
Calif SDI	45.29	92.38
HSA-Family Employee C	110.57	221.14
HSA-Offset Emplr Contrib	0.00	250.00
401k Flat Amount	443.20	886.40
Medical Anthem	117.41	218.90
Dental Pre-tax	7.63	15.31
Vision Pre-tax	1.18	2.18
GTL Offset	0.00	13.50
Total	1,687.43	3,652.68

Time Off		
	YTD Usage	Available Balance
CA SICK ADMIN (Non-Union)	0.00	40.00
Vacation	0.00	31.30
Time Off Bonus	0.00	0.00

Important Messages:

This Pay Period		
Gross Earnings	Deductions	Net Pay
\$3,899.86	\$1,687.43	\$2,212.43

Year To Date		
Gross Earnings	Deductions	Net Pay
\$7,947.84	\$3,652.68	\$4,295.16

Date	Ref No.	Amount
1/09/26	01042609	\$2,212.43

Your check has been deposited in your bank account:

Routing ID	Bank Account	Dep Type	Amount
XXXXXX288	XXXXXX4747	C	2,212.43
Total Current Net:			2,212.43

CARL A. ZMAILA
5063 CONCORD RD
ROCKLIN, CA 95765

Clark Pacific a California general partnership
 710 Riverpoint Court, Suite 100
 West Sacramento, CA 95605

Emp No. 12765
Name / Address
 CARL A. ZMAILA
 5063 CONCORD RD
 ROCKLIN, CA 95765

Pay Period: 12/22/25 - 12/28/25
Pay Frequency: Weekly

Ref Number: 12282509
Deposit Date: 1/02/26
Deposit Amt: \$2,082.73

Earnings Section				
This Pay Period				Year To Date
Description	Rate	Hrs/Units	Amount	Amount
HSA Contrib - ER			250.00	250.00
Salary			1,513.80	1,513.80
Vacation Salaried			756.88	756.88
Holiday Salaried			1,513.80	1,513.80
Group Term Life			13.50	13.50
Total		0.00	4,047.98	4,047.98

Withholdings & Deductions		
Description	Period Amount	Amount YTD
Description	Amount	Amount
Fica-Employee	221.79	221.79
Fed W/H	495.12	495.12
Calif W/H	221.94	221.94
Medicare Employee	51.87	51.87
Calif SDI	47.09	47.09
HSA-Family Employee C	110.57	110.57
HSA-Offset Emplr Contrib	250.00	250.00
401k Flat Amount	443.20	443.20
Medical Anthem	101.49	101.49
Dental Pre-tax	7.68	7.68
Vision Pre-tax	1.00	1.00
GTL Offset	13.50	13.50
Total	1,965.25	1,965.25

Time Off		
	YTD Usage	Available Balance
CA SICK ADMIN (Non-Union)	0.00	8.00
Vacation	0.00	28.99
Time Off Bonus	0.00	0.00

Important Messages:

This Pay Period		
Gross Earnings	Deductions	Net Pay
\$4,047.98	\$1,965.25	\$2,082.73

Year To Date		
Gross Earnings	Deductions	Net Pay
\$4,047.98	\$1,965.25	\$2,082.73

ZMAILACARL

Date	Ref No.	Amount
1/02/26	12282509	\$2,082.73

Your check has been deposited in your bank account:

Routing ID	Bank Account	Dep Type	Amount
XXXXXX288	XXXXXX4747	C	2,082.73
Total Current Net:			2,082.73

CARL A. ZMAILA
5063 CONCORD RD
ROCKLIN, CA 95765

Clark Pacific a California general partnership
 710 Riverpoint Court, Suite 100
 West Sacramento, CA 95605

Emp No. 12765
Name / Address
 CARL A. ZMAILA
 5063 CONCORD RD
 ROCKLIN, CA 95765

Pay Period: 12/15/25 - 12/21/25
Pay Frequency: Weekly

Ref Number: 12212509
Deposit Date: 12/26/25
Deposit Amt: \$2,304.77

Earnings Section				
Description	This Pav Period		Year To Date	
	Rate	Hrs/Units	Amount	Amount
HSA Contrib - ER			0.00	3,000.00
Bonus			0.00	202,025.00
Salary			3,784.48	173,532.32
Vacation Salaried			0.00	12,774.94
Holiday Salaried			0.00	5,999.78
CA SICK Salaried			0.00	3,009.12
Salary Vacation Br			0.00	92.30
Group Term Life			0.00	162.00
Earnings & Other Payments				
Auto Allowance			0.00	4,200.00
Cell Phone-Non-T			0.00	270.00
Total		0.00	3,784.48	405,065.46

Withholdings & Deductions		
Description	Period Amount	Amount YTD
	Amount	Amount
Add'l Medicare	32.11	1,756.90
Fica-Employee	0.00	10,918.20
Fed W/H	496.27	72,447.96
Calif W/H	196.36	31,902.20
Medicare Employee	51.74	5,730.56
Calif SDI	44.09	4,842.54
HSA-Family Employee C	105.77	5,496.19
HSA-Offset Emplr Contrib	0.00	3,000.00
401k Flat Amount	443.20	23,489.60
Medical Pre-tax	0.00	-4,633.72
Medical Anthem	101.49	5,270.84
Dental Pre-tax	7.68	398.99
Vision Pre-tax	1.00	52.00
GTL Offset	0.00	162.00
Total	1,479.71	160,834.26

Time Off			
	YTD Usage	Available Balance	
CA SICK ADMIN (Non-Union)	32.00	8.00	
Vacation	136.00	34.68	
Time Off Bonus	0.00	0.00	

Important Messages:

This Pay Period		
Gross Earnings	Deductions	Net Pay
\$3,784.48	\$1,479.71	\$2,304.77

Year To Date		
Gross Earnings	Deductions	Net Pay
\$405,065.46	\$160,834.26	\$244,231.20

ZMAILACARL

Date	Ref No.	Amount
12/26/25	12212509	\$2,304.77

Your check has been deposited in your bank account:

Routing ID	Bank Account	Dep Type	Amount
XXXXXX288	XXXXXX4747	C	2,304.77
Total Current Net:			2,304.77

CARL A. ZMAILA
5063 CONCORD RD
ROCKLIN, CA 95765

Clark Pacific a California general partnership
 710 Riverpoint Court, Suite 100
 West Sacramento, CA 95605

Emp No. 12765
Name / Address
 CARL A. ZMAILA
 5063 CONCORD RD
 ROCKLIN, CA 95765

Pay Period: 12/08/25 - 12/14/25
Pay Frequency: Weekly

Ref Number: 12142509
Deposit Date: 12/19/25
Deposit Amt: \$2,304.75

Earnings Section				
Description	This Pay Period		Year To Date	
	Rate	Hrs/Units	Amount	Amount
HSA Contrib - ER			0.00	3,000.00
Bonus			0.00	202,025.00
Salary			3,784.48	169,747.84
Vacation Salaried			0.00	12,774.94
Holiday Salaried			0.00	5,999.78
CA SICK Salaried			0.00	3,009.12
Salary Vacation Br			0.00	92.30
Group Term Life			0.00	162.00
Earnings & Other Payments				
Auto Allowance			0.00	4,200.00
Cell Phone-Non-T			0.00	270.00
Total		0.00	3,784.48	401,280.98

Withholdings & Deductions		
Description	Period Amount	Amount YTD
	Amount	Amount
Add'l Medicare	32.12	1,724.79
Fica-Employee	0.00	10,918.20
Fed W/H	496.27	71,951.69
Calif W/H	196.36	31,705.84
Medicare Employee	51.75	5,678.82
Calif SDI	44.09	4,798.45
HSA-Family Employee C	105.77	5,390.42
HSA-Offset Emplr Contrib	0.00	3,000.00
401k Flat Amount	443.20	23,046.40
Medical Pre-tax	0.00	-4,633.72
Medical Anthem	101.49	5,169.35
Dental Pre-tax	7.68	391.31
Vision Pre-tax	1.00	51.00
GTL Offset	0.00	162.00
Total	1,479.73	159,354.55

Time Off			
	YTD Usage	Available Balance	
CA SICK ADMIN (Non-Union)	32.00	8.00	
Vacation	136.00	32.37	
Time Off Bonus	0.00	0.00	

Important Messages:

This Pay Period		
Gross Earnings	Deductions	Net Pay
\$3,784.48	\$1,479.73	\$2,304.75

Year To Date		
Gross Earnings	Deductions	Net Pay
\$401,280.98	\$159,354.55	\$241,926.43

ZMAILACARL

Date	Ref No.	Amount
12/19/25	12142509	\$2,304.75

Your check has been deposited in your bank account:

Routing ID	Bank Account	Dep Type	Amount
XXXXXX288	XXXXXX4747	C	2,304.75
Total Current Net:			2,304.75

CARL A. ZMAILA
5063 CONCORD RD
ROCKLIN, CA 95765

Clark Pacific a California general partnership
 710 Riverpoint Court, Suite 100
 West Sacramento, CA 95605

Emp No. 12765
Name / Address
 CARL A. ZMAILA
 5063 CONCORD RD
 ROCKLIN, CA 95765

Pay Period: 12/01/25 - 12/07/25
Pay Frequency: Weekly

Ref Number: 12072509
Deposit Date: 12/12/25
Deposit Amt: \$2,304.76

Earnings Section				
Description	This Pay Period		Year To Date	
	Rate	Hrs/Units	Amount	Amount
HSA Contrib - ER			0.00	3,000.00
Bonus			0.00	202,025.00
Salary			3,784.48	165,963.36
Vacation Salaried			0.00	12,774.94
Holiday Salaried			0.00	5,999.78
CA SICK Salaried			0.00	3,009.12
Salary Vacation Br			0.00	92.30
Group Term Life			0.00	162.00
Earnings & Other Payments				
Auto Allowance			0.00	4,200.00
Cell Phone-Non-T			0.00	270.00
Total		0.00	3,784.48	397,496.50

Withholdings & Deductions		
Description	Period Amount	Amount YTD
	Amount	Amount
Add'l Medicare	32.12	1,692.67
Fica-Employee	0.00	10,918.20
Fed W/H	496.27	71,455.42
Calif W/H	196.36	31,509.48
Medicare Employee	51.74	5,627.07
Calif SDI	44.09	4,754.36
HSA-Family Employee C	105.77	5,284.65
HSA-Offset Emplr Contrib	0.00	3,000.00
401k Flat Amount	443.20	22,603.20
Medical Pre-tax	0.00	-4,633.72
Medical Anthem	101.49	5,067.86
Dental Pre-tax	7.68	383.63
Vision Pre-tax	1.00	50.00
GTL Offset	0.00	162.00
Total	1,479.72	157,874.82

Time Off		
	YTD Usage	Available Balance
CA SICK ADMIN (Non-Union)	32.00	8.00
Vacation	136.00	30.06
Time Off Bonus	0.00	0.00

Important Messages:

This Pay Period		
Gross Earnings	Deductions	Net Pay
\$3,784.48	\$1,479.72	\$2,304.76

Year To Date		
Gross Earnings	Deductions	Net Pay
\$397,496.50	\$157,874.82	\$239,621.68

ZMAILACARL

Date	Ref No.	Amount
12/12/25	12072509	\$2,304.76

Your check has been deposited in your bank account:

Routing ID	Bank Account	Dep Type	Amount
XXXXXX288	XXXXXX4747	C	2,304.76
Total Current Net:			2,304.76

CARL A. ZMAILA
5063 CONCORD RD
ROCKLIN, CA 95765

**Exhibit 8 - Maria
Catarina Castro
Monnier Borges'
Evidence of Prior
Form I-485,
Adjustment of Status**

THIS NOTICE DOES NOT GRANT ANY IMMIGRATION STATUS OR BENEFIT.

NOTICE TYPE Receipt		NOTICE DATE January 07, 2025
CASE TYPE I-485, Application to Register Permanent Residence or Adjust Status		USCIS ALIEN NUMBER
RECEIPT NUMBER IOE0929377496	RECEIVED DATE December 03, 2024	PAGE 1 of 1
PRIORITY DATE March 31, 2024	PREFERENCE CLASSIFICATION Immediate Relative of U.S. citizen	DATE OF BIRTH March 30, 1962

MARIA TERESA DE CASTRO MONNIER BORGES C/O AMERICAN HORIZON 1656 ARABIAN LN PALM HARBOR, FL 34685  NAME AND MAILING ADDRESS	PAYMENT INFORMATION: Application/Petition Fee: \$1,440.00 Total Amount Received: \$1,440.00 Total Balance Due: \$0.00
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We have received your form and are currently processing the above case. If this notice contains a priority date, this priority does not reflect earlier retained priority dates. We will notify you separately about any other case you filed.

If we determine you must submit biometrics, we will mail you a biometrics appointment notice with the time and place of your appointment.

If you have questions or need to update your personal information listed above, please visit the USCIS Contact Center webpage at uscis.gov/contactcenter to connect with a live USCIS representative in English or Spanish.

USCIS Office Address:
 USCIS
 National Benefits Center
 P.O. Box 648003
 Lee's Summit, MO 64002

USCIS Contact Center Number:
 (800)375-5283





December 19, 2025

U.S. Department of Homeland Security
U.S. Citizenship and Immigration Services
National Benefits Center
P.O. Box 648004
Lee's Summit, MO 64002



**U.S. Citizenship
and Immigration
Services**

MARIA TERESA DE CASTRO MONNIER BORGES
c/o AMERICAN HORIZON
1656 ARABIAN LN
PALM HARBOR, FL 34685



IOE0929377496

RE: I-485, Application to Register Permanent
Residence or Adjust Status



A234-224-422

NOTICE OF DECISION

Dear MARIA TERESA DE CASTRO MONNIER BORGES:

On December 3, 2024, you filed a Form I-485, Application to Register Permanent Residence or Adjust Status, with U.S. Citizenship and Immigration Services (USCIS).

After a thorough review of your application and the record of evidence, we must inform you that we are denying your application.

To qualify for adjustment under section 245 of the Immigration and Nationality Act (INA), an applicant must:

- Be inspected and admitted or paroled into the United States;
- Be eligible to receive an immigrant visa;
- Be admissible to the United States for permanent residence; and
- Have an immigrant visa immediately available at the time the application is filed.

You must demonstrate that you are eligible to adjust status to a lawful permanent resident (LPR). See Title 8, Code of Federal Regulations (8 CFR), section 245.1.

Statement of Facts and Analysis, Including Reason(s) for Denial

You filed Form I-485 based on being the beneficiary of an immigrant petition.

On September 22, 2025, USCIS issued a Request for Evidence (RFE) advising you that the evidence supporting the application was insufficient to establish your eligibility for adjustment at the time you filed the application. The RFE required you submit:

- A properly completed and signed Form I-864, Affidavit of Support, from the petitioning sponsor listed on Form I-130 or Form I-129F with all pages present and of the latest edition date and a copy of the petitioning sponsor's Federal income tax return for the most recent tax year with all supporting tax documents.

- A properly completed and signed Form I-864 of the latest edition date from a qualifying joint sponsor with all pages present and all required documentation. For a sponsor to qualify based on the value of assets, submit evidence of assets that meet the requirements.
- A completed Form I-693, Report of Immigration Medical Examination and Vaccination Record.

On December 15, 2025, you responded to the Request for Evidence. You submitted:

- Form I-864, Affidavit of Support, from the petitioning sponsor, MARIA CATARINA CASTRO MONNIER BORGES.
- 2024, 2023 and 2022 Form 1040, U.S. Individual Income Tax Return, from the petitioning sponsor.
- Form I-693, Report of Immigration Medical Examination and Vaccination Record.

After reviewing the evidence, USCIS has concluded that you are not eligible to adjust status because you failed to submit:

- Evidence that the petitioning sponsor meets or exceeds 125 percent (100 percent if military) of the federal poverty guideline for his or her household size.
- A properly completed and signed Form I-864 of the latest edition date from a qualifying joint sponsor with all pages present and all required documentation.

You have not established that you are eligible for adjustment under INA 245. Therefore, USCIS must deny your Form I-485. See 8 CFR, sections 103.2(b)(11) and (12).

Since this Form I-485 has been denied, the condition upon which your Employment Authorization document and/or Advance Parole document was based, no longer exists. Therefore, USCIS has determined that any pending Application for Employment Authorization, Form I-765, and/or Application for Travel Document, Form I-131, related to the Form I-485 are also denied.

Any unexpired Employment Authorization document based upon this Form I-485 is revoked as of 18 days from the date of this notice pursuant to 8 CFR 274a.14(b)(2), unless you submit, within 18 days, proof that your Form I-485 remains pending. The decision shall be final and no appeal shall lie from the decision to revoke the authorization. Any unexpired Advance Parole document based upon this Form I-485 is terminated as of the date of this notice pursuant to 8 CFR 212.5(e)(2)(i). Any unexpired Employment Authorization document and/or Advance Parole document based upon this Form I-485 should be returned to the local USCIS office.

You may not appeal this decision. However, if you are issued a Notice to Appear, you will have an opportunity to renew your application for adjustment of status and/or to request any other relief that may be available in removal proceedings before an Immigration Judge. See Title 8, Code of Federal Regulations (8 CFR), section 245.2(a)(5)(ii). Furthermore, this decision is without prejudice to future applications filed with the appropriate USCIS office.

If you believe that the denial of your Form I-485 is in error, you may file a motion to reopen or a motion to reconsider using Form I-290B, Notice of Appeal or Motion. You must submit Form I-290B within 30 days from the date of this notice (33 days if this notice was received by mail).

To access Form I-290B or if you need additional information, please visit the USCIS Web site at www.uscis.gov. For questions about your application, you can use our many online tools (uscis.gov/tools) including our virtual assistant, Emma. If you are not able to find the information you need online, you can reach out to the USCIS Contact Center by visiting uscis.gov/contactcenter.

The motion shall be filed on Form I-290B, together with the current fee and mailed to:



USCIS
Attn: AOS
P.O. Box 805887
Chicago, IL 60680

If USCIS determines that you are inadmissible pursuant to INA 212 or deportable pursuant to INA 237 and you do not depart the United States, USCIS may issue you a Notice to Appear and commence removal proceedings against you with the immigration court.

Sincerely,

A handwritten signature in black ink, appearing to read "Rose Kendrick".

Rose M. Kendrick
Acting Director
Officer: LA1415

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