



June 1, 2026

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**

MARCIO DOS REIS
c/o OTAVIO HAVERROTH SILVA
PO BOX 90487
SAN DIEGO, CA 92169



IOE0936363003

RE: MARCIO DOS REIS
I-485, Application to Register Permanent Residence or
Adjust Status



A235-858-005

REQUEST FOR EVIDENCE (FORM I-485)

Dear MARCIO DOS REIS:

Why We Are Writing You

On April 9, 2026, you submitted your Form I-485. We are writing to inform you that we need more information from you to make a decision on your case. Please read this letter carefully and follow all of the instructions below.

What You Need To Do

You must provide the following information in order for us to make a final decision on your case.

Please include a copy of ALL pages of this letter with your response.

For the intending immigrant, MARCIO DOS REIS's, income to be included in the household income, it must have been from a lawful source and earned while the intending immigrant was authorized to work in the United States.

Please submit for the intending immigrant:

- Evidence that he or she was authorized to work in the United States. Evidence may include, but is not limited to, a copy of an unexpired:
 - Form I-94, Arrival/Departure Record, showing a non-immigrant classification that allows the intending immigrant/household member to work lawfully in the United States. Classifications include: E-1, E-2, E-3, H-1B, H-1B1, H-1C, H-2A, H-2B, H-3, I, J-1, L-1, O-1, O-1A, O-1B, O2, P-1A, P-1B, P-2, P-3, Q-1, Q-2, R-1, TC or TN.
 - Employment Authorization Document issued by U.S. Citizenship and Immigration Services (USCIS).
 - Form I-94, Arrival/Departure Record, with "Employment Authorized" or similar annotation by port-of-entry personnel.

Based on the documents submitted, we could not determine that petitioning sponsor, JUSSIARA

COSTA PEREIRA and household member(s), MARCIO DOS REIS, on Form I-864, Affidavit of Support, are qualified. In order to be a qualified sponsor, the supporting documents must establish that the sponsor's income and/or assets meet 125 percent (100 percent if military and petitioning for spouse or child) of the federal poverty guideline.

Please submit:

- A properly completed and signed Form I-864, Affidavit of Support, from a qualifying sponsor and all supporting documentation required by Form I-864 instructions. Evidence includes, but is not limited to:
 - A complete Federal income tax return submitted to the Internal Revenue Service (IRS) for tax year, 2025. The line for Total Income on IRS Forms 1040 and 1040A will be considered when determining income. For persons filing IRS Form 1040 EZ, the line for adjusted gross income will be considered. If an extension was requested using Form 4868, Application for Automatic Extension of Time to File U.S. Individual Tax Return, and the extension period is still valid, provide evidence of the extension and tax return for the previous year. If a tax transcript is submitted, it must be a "Tax Return Transcript" from the IRS. If he or she was not required to file a Federal income tax return under U.S. tax law, attach a written explanation of why filing was not required. See "Filing Requirements" in the IRS Form 1040 Filing Instructions.
 - All supporting tax documents filed with the Federal income tax return (W-2s, 1099s, Form 2555, tax schedules, Social Security Benefits (SSA-1099 and/or SSDI-1099), etc.).
 - Assets. Examples include but are not limited to: bank statements covering the last 12 months (statements will be averaged over a 12 month period) or a statement from an officer of the bank or other financial institution in which the sponsor has deposits, the account balance averaged over a 12 month period, and current balance; Evidence of ownership of stocks, bonds, certificates of deposit, and/or other personal property, dates of acquisition, value/equity, mortgage/lien or lien release information and a recent licensed appraisal.

IF the applicant is a(n)...	THEN assets must equal...
orphan	the difference.
spouse or child of a United States citizen	three times the difference.
all others	five times the difference.

When You Need To Do It

You must submit the requested information by August 27, 2026. You must either mail the requested information to the address shown below or scan and upload your response using your USCIS online account (if applicable).

You must submit all of the requested evidence at one time. If you submit only part of the evidence, we will make a decision based on the evidence that you submit. We will not consider any evidence that is submitted after the due date. If you do not respond to this request by the date shown above, we will deny your case.

If you submit a document in any language other than English, you must provide: (1) a copy of the original document in its foreign language; and (2) a full English translation of the document. The translator must certify that the translation is complete and accurate, and that he or she is

competent to translate from the foreign language to English.



For more information about immigration requirements, please visit the USCIS website at uscis.dhs.gov or review the instructions for specific forms at uscis.dhs.gov/forms.

We strongly recommend you keep a copy of all documents that you submit to USCIS in response to this request.

Please include a copy of ALL pages of this letter with your response.

Submit your response with requested document(s), information, etc. to this address:

Regular Mail	Express Mail or Courier Deliveries
U.S. Department of Homeland Security	USCIS, Attention: Adjustment of Status
PO Box 648004	850 NW Chipman Rd
Lee's Summit, MO 64002	Lee's Summit, MO 64063

Please do not forget to include a copy of ALL pages of this letter with your response.

Sincerely,

A handwritten signature in black ink, appearing to read 'Rose Kendrick'.

Rose M. Kendrick
Acting Director

U.S Department of Homeland Security

PO Box 648004

Lee's Summit, MO 64002

RE: Response to Request for Evidence (RFE)

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

Applicant: Marcio dos Reis (A-235858005)

Petitioner: Jussiara Costa Pereira (U.S Citizen)

RFE Date: June 1, 2026

USCIS Receipt Number of Form I-485: IOE0936363003

Dear Sir or Madam,

We respectfully submit this response to the Request for Evidence (RFE) concerning the Affidavit of Support for the adjustment of status application of Marcio dos Reis, with Jussiara Costa Pereira as the petitioner of Form I-130.

Regarding the request for evidence of lawful employment authorization for Mr. Marcio dos Reis, no such evidence is being submitted with this response. The Form I-864 Instructions, on pages 10–11, Part 6, Items 2 and 3, distinguish between an intending immigrant who is the petitioner's spouse and one who is not. Where the intending immigrant is the petitioner's spouse, the instructions address evidence that the income will continue from the current source after the intending immigrant obtains lawful permanent resident status.

Nonetheless, to fully address the concerns raised in the RFE and ensure that the financial requirements are satisfied without further delay, **we have included a joint sponsor, Erica Marie Nogueira**. Her income independently satisfies the applicable USCIS income requirements, and Mr. dos Reis's income is therefore not being relied upon for purposes of this petition. Below is a summary of the enclosed evidence:

Erica Marie Nogueira'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. Supporting Documentation - Petitioner/Sponsor: Jussara Costa Pereira

- Jussara Costa Pereira's Passport
- Jussara Costa Pereira 's U.S. Individual Income Tax Return 2025
- Jussara Costa Pereira 's U.S. Individual Income Tax Return 2024
- Jussara Costa Pereira 's U.S. Individual Income Tax Return 2023

II. Supporting Documentation - Joint Sponsor: Erica Marie Nogueira

- Erica Marie Nogueira's Passport - Joint Sponsor
- Erica Marie Nogueira and Franco Nogueira's U.S. Individual Income Tax Return 2025
- Erica Marie Nogueira and Franco Nogueira's U.S. Individual Income Tax Return 2024
- Erica Marie Nogueira and Franco Nogueira's U.S. Individual Income Tax Return 2023
- Erica Marie Nogueira's W-2 - Wage and Tax Statement - 2025
- Erica Marie Nogueira's W-2 - Wage and Tax Statement - 2024
- Erica Marie Nogueira's W-2 - Wage and Tax Statement - 2023
- Erica Marie Nogueira's - Paystub 07/03/2026
- Erica Marie Nogueira's - Paystub 06/19/2026
- Erica Marie Nogueira's - Paystub 06/05/2026
- Erica Marie Nogueira's - Paystub 05/22/2026
- Erica Marie Nogueira's Employment Verification Letter

All documents are clearly labeled and organized in the order referenced above for your convenience. We believe this submission fully addresses the concerns raised in the RFE and demonstrates that the financial sponsorship requirements are met through the joint sponsor, as permitted by USCIS regulations. Should you require any further information or clarification, please do not hesitate to contact us.

Thank you for your attention to this matter.



07/31/2026

Otavio Haverroth Silva (SBN: 343486)

Attorney at Law

510-241-9336



**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**
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.
- 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)
▶ **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) **NOGUEIRA**
- 6.b. Given Name (First Name) **Erica**
- 6.c. Middle Name **Marie**
- 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
5088028131
11. Mobile Telephone Number (if any)
5088028131
12. Email Address (if any)
erica9885@yahoo.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 **7695 Stalmer St**
- 13.b. ☐ Apt. ☒ Ste. ☐ Flr. **A**
- 13.c. City or Town **San Diego**
- 13.d. State **CA** 13.e. ZIP Code **92111**
- 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.

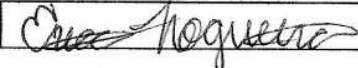
- 1.a. ☒ I request that USCIS send original notices on an application or petition to the business address of my attorney or accredited representative as listed in this form.
- 1.b. ☒ I request that USCIS send any secure identity document (Permanent Resident Card, Employment Authorization Document, or 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) 07/30/2026

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) 07/30/2026

2.a. Signature of Law Student or Law Graduate

N/A

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



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) **NOGUEIRA**
1.b. Given Name (First Name) **Erica**
1.c. Middle Name **Marie**

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**





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 ☐ Petitioner ☐ 1st Joint Sponsor ☐ 2nd Joint Sponsor ☐ Substitute Sponsor ☐ 5% Owner	Section 213A Review ☐ MEETS requirements ☐ DOES NOT MEET requirements Reviewed By: _____ Office: _____ Date (mm/dd/yyyy): _____	Number of Support Affidavits in File ☐ 1 ☐ 2 Remarks

To be completed by an Attorney or Accredited Representative (if any).	☒ 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) |
| NOGUEIRA | Erica | Marie |



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

7695 Stalmer ST

Apt. Ste. Flr. Number

☐ ☒ ☐

A

City or Town

San Diego

State

CA

ZIP Code

92111

Province

N/A

Postal Code

N/A

Country

USA

Other Information

5. Country of Domicile

USA

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

09/08/1985

7. Country of Birth

USA

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

▶ 0 1 4 7 2 9 7 9 3

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)

DOS REIS

Given Name (First Name)

Marcio

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

Brazil

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

08/08/1976

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

► A- 2 3 5 8 5 8 0 0 5

6. USCIS Online Account Number (if any)

► N / A

7. Daytime Telephone Number

8582227565

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.	1
3. If you are currently married, enter "1" for your spouse. (NOTE: Enter "0" if you already counted your spouse in Item Number 1.)	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.)	None
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.)	None
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.)	None
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.)	None
8. Add together Part 5., Item Numbers 1. - 7. and enter the number here.	

Household Size: 3

Part 6. Sponsor's Employment and Income

I am currently:

1. ☒ Employed as a/an	Program Administrator
2. Name of Employer 1	San Diego Unified Port District
3. Name of Employer 2 (if applicable)	N/A
4. ☐ Self-Employed as a/an (Occupation)	N/A
5. ☐ Retired Since (mm/dd/yyyy)	N/A
6. ☐ Unemployed Since (mm/dd/yyyy)	N/A
7. My current individual annual income is:	\$ 109.188

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 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.) \$ **109.188**

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	

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	2025	\$ 109.188
16.b. 2nd Most Recent	2024	\$ 114.760
16.c. 3rd Most Recent	2023	\$ 223.901

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
	☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ 9 ☐ Other _____	Year: <u>20</u> Poverty Line: \$ _____	(Page 5, Line 10) \$ _____	
	<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.

\$

N/A
2. Enter the net cash value of real-estate holdings. (Net value means assessed value minus mortgage debt.) \$

\$

N/A
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.**

\$

N/A
4. Add together **Item Numbers 1. - 3.** and enter the number here.

\$

N/A

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: \$

N/A

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.	\$	N/A
7.	Enter the net cash value of all the principal immigrant's real estate holdings. (Net value means investment value minus mortgage debt.)	\$	N/A
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 .	\$	N/A
9.	Add together Item Numbers 6, 7, and 8 , and enter the number here.	\$	N/A

Total Value of Assets

10.	Add together Item Numbers 4, 5, and 9 , and enter the number here.	TOTAL: \$	N/A

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**, Otavio Haverroth Silva, prepared this affidavit for me based only upon information I provided or authorized.

Sponsor's Contact Information

3. Sponsor's Daytime Telephone Number
5088028131
4. Sponsor's Mobile Telephone Number (if any)
5088028131
5. Sponsor's Email Address (if any)
erica9885@yahoo.com

Sponsor's Declaration and Certification

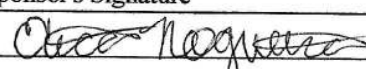
Copies of any documents I have submitted are exact photocopies of unaltered, original documents, and I understand that USCIS or the U.S. Department of State (DOS) may require that I submit original documents to USCIS or DOS at a later date. Furthermore, I authorize the release of any information from 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)
07/30/2026

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

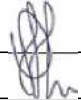
1. Preparer's Family Name (Last Name) Preparer's Given Name (First Name)
2. Preparer's Business or Organization Name

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)
NOGUEIRA **Erica** **Marie**

2. A-Number (if any) ▶ A- **N/A**

3. Page Number Part Number Item Number
N/A **N/A** **N/A**

N/A

4. Page Number Part Number Item Number
N/A **N/A** **N/A**

N/A

5. Page Number Part Number Item Number
N/A **N/A** **N/A**

N/A

6. Page Number Part Number Item Number
N/A **N/A** **N/A**

N/A



Exhibit list

Exhibits:

Pages:

Exhibit 1 - Supporting Documentation - Petitioner/Sponsor: Jussiara Costa Pereira

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Jussiara Costa Pereira's U. S. Individual Income Tax Return 2025	2-59
Jussiara Costa Pereira's U. S. Individual Income Tax Return 2024	60-99
Jussiara Costa Pereira's U. S. Individual Income Tax Return 2023	100-146

Exhibit 2 - Supporting Documentation - Joint Sponsor: Erica Marie Nogueira

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Erica Marie Nogueira and Franco Nogueira's U.S. Individual Income Tax Return 2025	148-194
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Erica Marie Nogueira – Four Recent PayStubs (From 05/22/2026 to 07/03/2026)	283-286
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**Exhibit 1 - Supporting
Documentation -
Petitioner/Sponsor:
Jussiara Costa
Pereira**

If your passport expires within six months of your date of departure, you may be denied entry into some countries.



Ferris

SIGNATURE OF BEARER / SIGNATURE DU TITULAIRE / FIRMA DEL TITULAR

PASSPORT
PASSEPORT / PASAPORTE

THE UNITED STATES OF AMERICA

Type/Type/Tipo	Code/Code/Código	Passport No./No. du Passeport/No. de Pasaporte
P	USA	A34009438

A34909438



Surname/Nom/Apellidos

PEREIRA

Given names/Prénoms/Nombres
JUSSIARA COSTA

Nationality/Nationalité/Nacionalidad
UNITED STATES OF AMERICA

Date of birth/Date de naissance/Fecha de nacimiento

16 FEB 1965

Sex/Sexe/Sexo

7

Place of birth/Lieu de naissance/Lugar de nacimiento

BRAZIL

Date of issue/Date de délivrance/Fecha de expedición
25.03.2005

05 OCT 2023

Date of expiration/Date d'expiration/Fecha de caducidad

04 OCT 2033

Authority/Autorité/Autoridad

UNITED STATES DEPARTMENT OF STATE



P<USAPEREIRA<<JUSSIARA<COSTA<<<<<<<<<<<<<<

A349094380USA6502160F3310045762471491<716544

FOR TAX YEAR 2025

JUSSIARA COSTA PEREIRA & MARCIO DOS REIS

Office Tax Services

39415 DOMAINE MICHAEL DR

Murrieta, CA 92563

(858) 247-1680

Office Tax Services

39415 DOMAINE MICHAEL DR
Murrieta, CA 92563
contact@officetaxservices.com
Phone: (858)247-1680 | Fax: (858)251-0279

March 12, 2026

Jussiara Costa Pereira & Marcio Dos Reis
5550 Balboa Arms Driver APT 94
San Diego, CA 92117

Subject: Engagement Letter for Preparation of Your 2025 Tax Return

Dear Jussiara Costa Pereira & Marcio Dos Reis:

Thank you for choosing Office Tax Services to assist you with your 2025 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

Scope of Services

We will prepare the 2025 federal and state income tax returns for Jussiara Costa Pereira & Marcio Dos Reis based on the information you provide. While we may request clarification on certain items, we will not audit, verify, or independently validate the data submitted.

Our work will not include accounting services, and you are responsible for providing the financial reports required to prepare an accurate tax return. This engagement does not include procedures designed to detect fraud, errors, or illegal acts. However, if we identify any material errors, irregularities, or illegal acts, we will notify you promptly.

To ensure efficiency and quality in our workflow, your tax return may be prepared by qualified professionals located overseas if we determine this to be the best approach. Regardless of where the preparation occurs, we will maintain the highest standards of quality and confidentiality throughout the process.

Should we encounter instances of unclear tax law or conflicts in its interpretation, we will outline the reasonable courses of action along with the risks and consequences of each. The ultimate decision on which alternative to pursue will rest with you.

Responsibilities

Your Responsibilities:

Provide all necessary information and documentation required to prepare the tax return accurately and completely.
Ensure that financial records and original documents are organized and available for review, if necessary.
Carefully review all tax return documents before signing and submitting them.

Our Responsibilities:

Prepare the 2025 tax return 100% accurately, based on the information provided by you.
Explain the results of the tax return, including details such as deductions, credits, and other relevant information.
Inform you of any amounts due or refunds resulting from the tax return.
File the 2025 tax return (electronically or via paper) upon receiving your signed authorization.
Provide you with a copy of the prepared tax return upon the completion of the process.
Notify you promptly of any material errors, fraud, or irregularities identified during the preparation process.

Exclusive Online Account

As part of our service, you will receive access to an exclusive online account where your tax-related documents will be securely stored and accessible until December 31st of the current year.

If you choose not to continue our services for the following year, we will not retain the account or documents after this date. It is your responsibility to download and securely save any necessary documents before the account is closed.

Fees and Payment

Our fee is based on the forms required for the current year and billed at standard rates. Payment is due upon presentation of the invoice. The tax return draft, including results, will be available only after payment is received in full.

We do not offer refunds for services rendered. However, 50% of the initial payment may be credited toward future services, including ITIN applications, income tax preparation, business formation, or bookkeeping, . Credit requests must be submitted via email to contact@officetaxservices.com within 30 days of the service date and include the type of service, service date, and reason for the request. Consultation fees are non-creditable.

Document Retention Policy

We will return your original records upon the conclusion of our engagement. Copies of your records and our work papers will be retained for up to seven years, after which they will be securely destroyed. If you elect not to continue our services, you must save all necessary documents before the closure of your online account.

Filing Process

We can file your 2025 tax return electronically or via paper, as long as we receive your signed authorization document. Our engagement will conclude upon the submission of your 2025 tax return to the appropriate taxing authorities.

Any subsequent correspondence, audits, or amendments related to the 2025 tax return may incur additional fees. These services will be billed separately at our standard rates, and you will be informed in advance of any associated costs.

Acknowledgment and Agreement

To confirm that this letter accurately reflects the terms of our engagement, please sign in the space provided below.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (858)247-1680.

Sincerely,



Cristina M Hass
Office Tax Services

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

Accepted By:

Taxpayer

Spouse

Date

Office Tax Services

39415 DOMAINE MICHAEL DR
Murrieta, CA 92563
contact@officetaxservices.com
Phone: (858)247-1680 | Fax: (858)251-0279

March 12, 2026

Jussiara Costa Pereira & Marcio Dos Reis
5550 Balboa Arms Driver APT 94
San Diego, CA 92117

Jussiara Costa Pereira & Marcio Dos Reis:

Below is a summary of your 2025 tax year.

Return Type	Refund/Balance Due	Transaction Method
Federal Income Tax	\$3,875 Balance Due	Direct Debit from **9699 (\$650) Mail a check (\$3,225)
California Income Tax	\$942 Balance Due	Direct Debit from **9699

The following returns will be e-filed and do not need to be mailed to the taxing authority:

- * California Income Tax

The following returns were e-filed and accepted:

- * Federal Income Tax - accepted March 12, 2026

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

Federal Income Tax due April 15, 2026

Internal Revenue Service
P.O. Box 931000
Louisville, KY 40293-1000

ESTIMATED TAX FOR 2026

Federal Income Tax

Quarter	Estimate Due	Due Date	Transaction Method
1st	\$970	April 15, 2026	Mail a check
2nd	\$970	June 15, 2026	Mail a check
3rd	\$970	September 15, 2026	Mail a check
4th	\$970	January 15, 2027	Mail a check

Sincerely,



Cristina M Hass

Office Tax Services

Office Tax Services

39415 DOMAINE MICHAEL DR
Murrieta, CA 92563
contact@officetaxservices.com
Phone: (858)247-1680 | Fax: (858)251-0279

March 12, 2026

Jussiara Costa Pereira & Marcio Dos Reis
5550 Balboa Arms Driver APT 94
San Diego, CA 92117

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 (858)247-1680.

Sincerely,



Cristina M Hass
Office Tax Services

Form

1040

Department of the Treasury-Internal Revenue Service

U.S. Individual Income Tax Return

2025

OMB No. 1545-0074

IRS Use Only-Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning

, 2025, ending

, 20

See separate instructions.

☐ Filed pursuant to section 301.9100-2

☐ Combat zone

☐ Deceased

☐ Spouse

☐ Other

Your first name and middle initial

Jussiara

Last name

Costa Pereira

Your social security number

216-95-8689

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

Marcio

Last name

Dos Reis

Spouse's social security number

814-34-9278

Home address (number and street). If you have a P.O. box, see instructions.

5550 Balboa Arms Driver

Apt. no.

94

Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025.

☒

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

San Diego

State

CA

ZIP code

92117

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

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status

☐ Single

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

☐ Married separately (MFS). Enter spouse's SSN above and full name here:

☐ 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):

Check only one box.

☐ Head of household (HOH)

☐ Qualifying surviving spouse (QSS)

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 2025, 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

Dependents

(see instructions)

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

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

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.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	54,100	
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 31	1f		
g	Wages from Form 8919, line 6	1g		
h	Other earned income (see instructions). Enter type and amount:	1h		
i	Nontaxable combat pay election (see instructions)	1i		
z	Add lines 1a through 1h	1z	54,100	
2a	Tax-exempt interest	2a		
3a	Qualified dividends	3a	5	
c	Check if your child's dividends are included in ☐ Line 3a	2 ☐ Line 3b		
4a	IRA distributions	b Taxable amount	4b	
c	Check if (see instructions) ☐ Rollover	2 ☐ QCD 3 ☐		
5a	Pensions and annuities	b Taxable amount	5b	
c	Check if (see instructions) ☐ Rollover	2 ☐ PSO 3 ☐		
6a	Social security benefits	b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions)			
d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here			
7a	Capital gain or (loss). Attach Schedule D if required	7a	94	
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)			
8	Additional income from Schedule 1, line 10	8	12,284	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9	66,483	
10	Adjustments to income from Schedule 1, line 26	10	5,127	
11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	61,356	

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

Form 1040 (2025) Created 9/5/25

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

2025

Attachment
Sequence No. **01**

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

Your social security number

Jussiara Costa Pereira & Marcio Dos Reis

216-95-8689

For 2025, 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	12,284
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid: _____	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	12,284

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

Schedule 1 (Form 1040) 2025 Created 7/25/25

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. If claiming only storage fees (see instructions), check here ☐	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	868
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	4,159
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. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐	20	100
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	5,127

SCHEDULE 1-A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Deductions

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

2025

Attachment
Sequence No. **1A**

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

Your social security number

Jussiara Costa Pereira & Marcio Dos Reis

216-95-8689

Part I Modified Adjusted Gross Income (MAGI) Amount

1	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b	1	61,356
2a	Enter any income from Puerto Rico that you excluded	2a	
b	Enter the amount from Form 2555, line 45	2b	
c	Enter the amount from Form 2555, line 50	2c	
d	Enter the amount from Form 4563, line 15	2d	
e	Add lines 2a, 2b, 2c, and 2d	2e	
3	Add lines 1 and 2e	3	61,356

Part II No Tax on Tips

Caution: Fill out Part II only if you received qualified tips. These tips must have been received in an occupation listed at [IRS.gov/TippedOccupations](https://www.irs.gov/TippedOccupations). You and/or your spouse who received qualified tips must have a valid social security number to claim the deduction. If married, you must file jointly to claim this deduction. See instructions.

4	Qualified tips received as an employee. If you received tips as an employee with respect to employment with more than one employer, enter -0- on lines 4a and 4b and see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions.		
a	Enter qualified tips included on Form W-2, box 7, but see the instructions if Form W-2, box 5 is more than \$176,100 or you received tips that are not subject to social security and Medicare taxes	4a	
b	Qualified tips included on Form 4137, line 1, row A, column (c). If Form 4137 is not filed, enter -0-	4b	0
c	If you only received qualified tips as an employee with respect to employment with one employer, enter the larger of line 4a or line 4b. Otherwise, see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions	4c	
5	Qualified tips received in the course of a trade or business. Qualified tip amount included in Form 1099-NEC, box 1; Form 1099-MISC, box 3; or Form 1099-K, box 1a. Do not enter more than the net profit from the trade or business. If you received qualified tips in the course of more than one trade or business or in more than one occupation, see instructions	5	10,993
6	Add lines 4c and 5	6	10,993
7	Enter the smaller of the amount on line 6 or \$25,000	7	10,993
8	Enter the amount from line 3	8	61,356
9	Enter \$150,000 (\$300,000 if married filing jointly)	9	300,000
10	Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13	10	(238,644)
11	Divide line 10 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	11	
12	Multiply line 11 by \$100	12	
13	Qualified tips deduction. Subtract line 12 from line 7. If zero or less, enter -0-	13	10,993

Part III No Tax on Overtime

Caution: Fill out Part III only if you received qualified overtime compensation. You and/or your spouse who received the qualified overtime compensation must have a valid social security number to claim this deduction. If married, you must file jointly to claim this deduction. See instructions.

14a	Qualified overtime compensation included in Form W-2, box 1. If you received qualified overtime compensation not reported on Form W-2, box 1, see instructions	14a	
b	Qualified overtime compensation included in Form 1099-NEC, box 1, or Form 1099-MISC, box 3 (see instructions)	14b	
c	Add lines 14a and 14b	14c	
15	Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly)	15	
16	Enter the amount from line 3	16	
17	Enter \$150,000 (\$300,000 if married filing jointly)	17	
18	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21	18	
19	Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	19	
20	Multiply line 19 by \$100	20	
21	Qualified overtime compensation deduction. Subtract line 20 from line 15. If zero or less, enter -0-	21	

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

Schedule 1-A (Form 1040) 2025 Created 11/4/25

Part IV No Tax on Car Loan Interest

Caution: Fill out Part IV only if you, or your spouse if married filing jointly, paid or accrued qualified passenger vehicle loan interest (QPVLI). Column (iii) is the total QPVL paid in 2025 less the amounts reported in column (ii). See instructions.

22 Applicable passenger vehicle (see instructions). If more than two VINs, see instructions.

		Interest for this loan:	
(i) Vehicle identification number (VIN)		(ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A
a			
b			
23	Add lines 22a and 22b, column (iii)	23	
24	Enter the smaller of the amount on line 23 or \$10,000	24	
25	Enter the amount from line 3	25	
26	Enter \$100,000 (\$200,000 if married filing jointly)	26	
27	Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30	27	
28	Divide line 27 by \$1,000. If the resulting number isn't a whole number, increase the result to the next higher whole number. (For example, increase 1.5 to 2, and increase 0.05 to 1.)	28	
29	Multiply line 28 by \$200.	29	
30	Qualified passenger vehicle loan interest deduction. Subtract line 29 from line 24. If zero or less, enter -0-	30	

Part V Enhanced Deduction for Seniors

Caution: You and/or your spouse must have a valid social security number. If married, you must file jointly to claim this deduction. See instructions.

31	Enter the amount from line 3	31	
32	Enter \$75,000 (\$150,000 if married filing jointly)	32	
33	Subtract line 32 from line 31. If zero or less, enter \$6,000 on line 35	33	
34	Multiply line 33 by 6% (0.06)	34	
35	Subtract line 34 from \$6,000. If zero or less, enter -0-	35	
36a	If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35	36a	
b	If you are married filing jointly, your spouse has a valid social security number (see instructions), and your spouse was born before January 2, 1961, enter the amount from line 35	36b	
37	Enhanced deduction for seniors. Add lines 36a and 36b	37	

Part VI Total Additional Deductions

38	Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c	38	10,993

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

2025Attachment
Sequence No. **02**

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

Jussiara Costa Pereira & Marcio Dos Reis

Your social security number

216-95-8689**Part I Tax**

1	Additions to tax:			
a	Excess advance premium tax credit repayment. Attach Form 8962	1a	2,131	
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b		
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c		
d	Recapture of net EPE from Form 4255, line 2a, column (I)	1d		
e	Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1e		
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1f		
y	Other additions to tax (see instructions): _____	1y		
z	Add lines 1a through 1y	1z	2,131	
2	Alternative minimum tax. Attach Form 6251	2		
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	2,131	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE 1 ☐ 4361 2 ☐ 4029 3 ☐ _____	4	1,736	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919 .	6		
7	Total additional social security and Medicare tax. Add lines 5 and 6	7		
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	8		
9	Household employment taxes. Attach Schedule H	9		
10	Reserved for future use	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) 2025 Created 5/8/25

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** Recapture of net EPE from Form 4255, line 1d, column (I)**19****20** Section 965 net tax liability installment from Form 965-A**20****21** Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes**. Enter here and on Form 1040
or 1040-SR, line 23, or Form 1040-NR, line 23b**21****1,736**

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

2025

Attachment
Sequence No. **03**

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

Your social security number

Jussiara Costa Pereira & Marcio Dos Reis

216-95-8689

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	10
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	10

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b	
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other refundable credits (see instructions):		
		13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	0

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

Schedule 3 (Form 1040) 2025 Created 11/17/25

**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

2025Attachment
Sequence No. **07**

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

Your social security number

Jussiara Costa Pereira & Marcio Dos Reis**216-95-8689****Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	1	1,450
2	Enter amount from Form 1040 or 1040-SR, line 11b	2	61,356
3	Multiply line 2 by 7.5% (0.075)	3	4,602
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 (SALT).		
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐	5a	1,127
b	State and local real estate taxes (see instructions)	5b	
c	State and local personal property taxes	5c	
d	Add lines 5a through 5c	5d	1,127
e	Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately). If Form 1040 or 1040-SR, line 11b is more than \$500,000 (\$250,000 if married filing separately), or if you completed Form 2555, Form 4563, or excluded income from Puerto Rico, see instructions	5e	1,127
6	Other taxes. List type and amount: _____ _____	6	
7	Add lines 5e and 6	7	1,127

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

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐		
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	
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	
9	Investment interest. Attach Form 4952 if required. See instructions	9	
10	Add lines 8e and 9	10	

**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	
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 12e	17	1,127
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐		

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

Schedule A (Form 1040) 2025 Created 11/20/25

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(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

2025

Attachment
Sequence No. **09**

Name of proprietor Jussiara Costa Pereira		Social security number (SSN) 216-95-8689
A Principal business or profession, including product or service (see instructions) Delivery		B Enter code from instructions 492000
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.)

E	Business address (including suite or room no.) 5550 Balboa Arms Driver APT 94 City, town or post office, state, and ZIP code San Diego, CA 92117	
F	Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____	
G	Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses ☒ Yes ☐ No	
H	If you started or acquired this business during 2025, check here ☐	
I	Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No	
J	If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ 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 ☐	1	37,012
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	37,012
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	37,012
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	37,012

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18	Office expense (see instructions) .
9 Car and truck expenses (see instructions)	9	24,613	19	Pension and profit-sharing plans .
10 Commissions and fees	10	115	20	Rent or lease (see instructions):
11 Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment .
12 Depletion	12		b	Other business property
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance
14 Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III) .
15 Insurance (other than health)	15		23	Taxes and licenses
16 Interest (see instructions):			24	Travel and meals:
a Mortgage (paid to banks, etc.)	16a		a	Travel
b Other	16b		b	Deductible meals (see instructions)
17 Legal and professional services	17		25	Utilities
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	24,728	26	Wages (less employment credits)
29 Tentative profit or (loss). Subtract line 28 from line 7	29	12,284	27a	Energy efficient commercial bldgs deduction (attach Form 7205) . . .
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		27b	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	12,284		
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 ☐ All investment is at risk.
				32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2025 Created 4/3/25

Name(s)

Jussiara Costa Pereira

SSN

216-95-8689

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☐ 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>02-01-2023</u>	
44	Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:	
a	Business <u>35,162</u>	b Commuting (see instructions) <u> </u>
c	Other <u>3,200</u>	
45	Was your vehicle available for personal use during off-duty hours?	☒ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☒ No
47 a	Do you have evidence to support your deduction?	☒ Yes ☐ No
b	If "Yes," is the evidence written?	☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-27a, or line 30.

48	Total other expenses. Enter here and on line 27a

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(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

2025

Attachment
Sequence No. **09**

Name of proprietor Jussiara Costa Pereira		Social security number (SSN) 216-95-8689
A Principal business or profession, including product or service (see instructions) Catering Food		B Enter code from instructions 722300
C Business name. If no separate business name, leave blank. DELICIOUS BY JUJU		D Employer ID number (EIN) (see instr.) 84-4509823
E Business address (including suite or room no.) 5550 Balboa Arms Driver APT 94 City, town or post office, state, and ZIP code San Diego, CA 92117		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses		☒ Yes ☐ No
H If you started or acquired this business during 2025, check here		☐
I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions		☐ Yes ☒ No
J If "Yes," did you or will you file required Form(s) 1099?		☐ Yes ☐ 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	☐	1	15,388
2	Returns and allowances		2	73
3	Subtract line 2 from line 1		3	15,315
4	Cost of goods sold (from line 42)		4	6,166
5	Gross profit. Subtract line 4 from line 3		5	9,149
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	250
7	Gross income. Add lines 5 and 6		7	9,399

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	98	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	1,815	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	883	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	137	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	29
15 Insurance (other than health)	15	1,044	23 Taxes and licenses	23	108
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	1,770	25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
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		27b Other expenses (from line 48)	27b	779
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				0
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 ☒ All investment is at risk. 32b ☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2025 Created 4/3/25

Name(s) Jussiara Costa Pereira	SSN 216-95-8689

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☒ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35 0
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 6,166
39	Other costs	39
40	Add lines 35 through 39	40 6,166
41	Inventory at end of year	41 0
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42 6,166

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>05-01-2024</u>
44	Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:
a	Business <u>2,593</u> b Commuting (see instructions) <u> </u> c Other <u>3,200</u>
45	Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☒ No
47 a	Do you have evidence to support your deduction? ☒ Yes ☐ No
b	If "Yes," is the evidence written? ☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-27a, or line 30.

<u>Internet</u>	119
<u>Bank charges</u>	70
<u>Merchant fees</u>	29
<u>Phone</u>	124
<u>Postage and shipping</u>	17
<u>Software</u>	420
48 Total other expenses. Enter here and on line 27a	48 779

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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

2025

Attachment
Sequence No. **12**

Your social security number

216-95-8689

Jussiara Costa Pereira & Marcio Dos Reis

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 or Form 1099-DA 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 or Box G checked	477	421		56
2 Totals for all transactions reported on Form(s) 8949 with Box B or Box H checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C or Box I 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 page 2				7 56

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 or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D or Box J checked	218	180		38
9 Totals for all transactions reported on Form(s) 8949 with Box E or Box K checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F or Box L 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 instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15 38

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

Schedule D (Form 1040) 2025 Created 10/6/25

Part III Summary

16 Combine lines 7 and 15 and enter the result • If line 16 is a gain , enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7a. 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 7a. Then, go to line 22.	16	94
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7a, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21 (	)
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Form

8949

Sales and Other Dispositions of Capital Assets

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

Jussiara Costa Pereira & Marcio Dos Reis

216-95-8689

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

Part I

Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B and Form(s) 1099-DA showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, C, G, H, or I below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ (A) Short-term transactions reported on **Form(s) 1099-B** showing basis **was** reported to the IRS (see **Note** above)
- ☐ (B) Short-term transactions reported on **Form(s) 1099-B** showing basis **was not** reported to the IRS
- ☐ (C) Short-term transactions, other than digital asset transactions, not reported to you on **Form 1099-B** or **Form 1099-DA**
- ☐ (G) Short-term transactions reported on **Form(s) 1099-DA** showing basis **was** reported to the IRS (see **Note** above)
- ☐ (H) Short-term transactions reported on **Form(s) 1099-DA** showing basis **was not** reported to the IRS
- ☐ (I) Short-term digital asset transactions not reported to you on **Form 1099-DA** or **Form 1099-B**

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	VANGUARD S&P 500 ETF	VARIOUS	09-25-2025	477	421			56
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A or Box G above is checked), line 2 (if Box B or Box H above is checked), or line 3 (if Box C or Box I above is checked)				477	421			56

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

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

Form **8949** (2025) Created 5/5/25

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side	Social security number or taxpayer identification number
Jussiara Costa Pereira & Marcio Dos Reis	216-95-8689

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

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

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

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

- ☒ **(D)** Long-term transactions reported on **Form(s) 1099-B** showing basis **was** reported to the IRS (see **Note** above)
- ☐ **(E)** Long-term transactions reported on **Form(s) 1099-B** showing basis **was not** reported to the IRS
- ☐ **(F)** Long-term transactions, other than digital asset transactions, not reported to you on **Form 1099-B** or **Form 1099-DA**
- ☐ **(J)** Long-term transactions reported on **Form(s) 1099-DA** showing basis **was** reported to the IRS (see **Note** above)
- ☐ **(K)** Long-term transactions reported on **Form(s) 1099-DA** showing basis **was not** reported to the IRS
- ☐ **(L)** Long-term digital asset transactions not reported to you on **Form 1099-DA** or **Form 1099-B**

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	VANGUARD S&P 500 ETF	VARIOUS	09-25-2025	218	180			38
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D or Box J above is checked), line 9 (if Box E or Box K above is checked), or line 10 (if Box F or Box L above is checked)				218	180			38

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

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Social security number of person
with **self-employment** income

216-95-8689

Jussiara Costa Pereira

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.

1a	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 AQ	1b	()
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	12,284
3	Combine lines 1a, 1b, and 2	3	12,284
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	11,344
Note:	If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
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	11,344
5a	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	11,344
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 2025	7	176,100
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$176,100 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	176,100
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	1,407
11	Multiply line 6 by 2.9% (0.029)	11	329
12	Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4 , or Form 1040-SS, Part I, line 3	12	1,736
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	868

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

Schedule SE (Form 1040) 2025 Created 5/7/25

Credit for Qualified Retirement Savings Contributions

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8880 for the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **54**

Your social security number
216-95-8689

Jussiara Costa Pereira & Marcio Dos Reis

You **cannot** take this credit if **either** of the following applies.

- CAUTION!**
- The amount on Form 1040, 1040-SR, or 1040-NR, line 11a, is more than \$39,500 (\$59,250 if head of household; \$79,000 if married filing jointly).
 - The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2008; **(b)** is claimed as a dependent on someone else's 2025 tax return; or **(c)** was a **student** (see instructions).

- 1 Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2025. **Do not** include rollover contributions
- 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2025 (see instructions)
- 3 Add lines 1 and 2
- 4 Certain distributions received **after** 2022 and **before** the due date (including extensions) of your 2025 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- 5 Subtract line 4 from line 3. If zero or less, enter -0-
- 6 In each column, enter the **smaller** of line 5 or \$2,000
- 7 Add the amounts on line 6. If zero, **stop**; you can't take this credit
- 8 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11a*
- 9 Enter the applicable decimal amount from the table below.

(a) You		(b) Your spouse
1	100	
2		
3	100	
4		
5	100	
6	100	
7		100

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
THEN enter on line 9...				
	\$23,750	0.5	0.5	0.5
\$23,750	\$25,500	0.5	0.5	0.2
\$25,500	\$35,625	0.5	0.5	0.1
\$35,625	\$38,250	0.5	0.2	0.1
\$38,250	\$39,500	0.5	0.1	0.1
\$39,500	\$47,500	0.5	0.1	0.0
\$47,500	\$51,000	0.2	0.1	0.0
\$51,000	\$59,250	0.1	0.1	0.0
\$59,250	\$79,000	0.1	0.0	0.0
\$79,000	---	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
- 11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- 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

* See Pub. 590-A, Contributions to Individual Retirement Arrangements, for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, income from Puerto Rico, or income from American Samoa.

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

Form **8880** (2025) Created 11/4/25

Form **8962**Department of the Treasury
Internal Revenue Service**Premium Tax Credit (PTC)**

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

Go to www.irs.gov/Form8962 for instructions and the latest information.

OMB No. 1545-0074

2025Attachment
Sequence No. **73**

Name shown on your return

Your social security number

Jussiara Costa Pereira**216-95-8689****A.** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size. See instructions	1	2
2a	Modified AGI. Enter your modified AGI. See instructions	2a	61,356
b	Enter the total of your dependents' modified AGI. See instructions	2b	
3	Household income. Add the amounts on lines 2a and 2b. See instructions	3	61,356
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a ☐ Alaska b ☐ Hawaii c ☒ Other 48 states and DC	4	20,440
5	Household income as a percentage of federal poverty line (see instructions)	5	300 %
6	Reserved for future use		
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	0.0600
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	3,681
8b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	307

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

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

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual PTC allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	11,207	10,735	3,681	7,054	7,054	9,185
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly PTC allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total PTC. Enter the amount from line 11, column (e), or add lines 12 through 23, column (e), and enter the total here	24	7,054
25	Advance payment of PTC. Enter the amount from line 11, column (f), or add lines 12 through 23, column (f), and enter the total here	25	9,185
26	Net PTC. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	

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

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	2,131
28	Repayment limitation (see instructions)	28	3,250
29	Excess advance PTC repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 1a	29	2,131

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

Form **8962** (2025) Created 3/25/25

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) **Jussiara Costa Pereira** Your social security number **216-95-8689**

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	112
2	Total area of home	2	576
3	Divide line 1 by line 2. Enter the result as a percentage	3	19.44 %
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	19.44 %

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	2,736
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	2,736
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	14,400
20	Repairs and maintenance	20	
21	Utilities	21	1,845
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	16,245
24	Multiply line 23, column (b), by line 7	24	3,158
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	3,158
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	2,736
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	2,736
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	2,736

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 2026

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	422
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

Form PMT

ACH Payment

2025

(This information is e-filed with the return. Do not include it if paper-filing)

Name(s) shown on return Jussiara Costa Pereira & Marcio Dos Reis	Taxpayer's SSN 216-95-8689
	Spouse's SSN 814-34-9278
Routing Transit Number 121042882	
Bank Account Number 8391729699	
Type of Account: 1 Checking	
Amount of Tax Payment 650	
Requested Payment Date 04-15-2026	
Taxpayer's Daytime Phone Number 619-415-7418	
Type of Form being filed 1040	

Taxpayer's Signature	Date
Spouse's Signature	Date

Form **9465**

(Rev. September 2020)

Department of the Treasury
Internal Revenue Service**Installment Agreement Request**

- Go to www.irs.gov/Form9465 for instructions and the latest information.
- If you are filing this form with your tax return, attach it to the front of the return.
- See separate instructions.

OMB No. 1545-0074

Tip: If you owe \$50,000 or less, you may be able to avoid filing Form 9465 and establish an installment agreement online, even if you haven't yet received a tax bill. Go to www.irs.gov/OPA to apply for an Online Payment Agreement. If you establish your installment agreement using the Online Payment Agreement application, the user fee that you pay will be lower than it would be with Form 9465.

Part I Installment Agreement RequestThis request is for Form(s) (for example, Form 1040 or Form 941) ► **FORM 1040**Enter tax year(s) or period(s) involved (for example, 2018 and 2019, or January 1, 2019 to June 30, 2019) ► **2025**

1a Your first name and initial Jussiara If a joint return, spouse's first name and initial	Last name Costa Pereira	Your social security number 216-95-8689
Marcio Current address (number and street). If you have a P.O. box and no home delivery, enter your box number.	Last name Dos Reis	Spouse's social security number 814-34-9278
5550 Balboa Arms Driver City, town or post office, state, and ZIP code. If a foreign address, also complete the spaces below (see instructions).		Apt. number 94
San Diego CA 92117 Foreign country name		Foreign province/state/county Foreign postal code

1b If this address is new since you filed your last tax return, check here ☐**2** Name of your business (must no longer be operating) Employer identification number (EIN)

3 Your home phone number	Best time for us to call	4 619-415-7418	Your work phone number	Ext.	Best time for us to call

5 Enter the total amount you owe as shown on your tax return(s) (or notice(s)) **5** **3,875****6** If you have any additional balances due that aren't reported on line 5, enter the amount here (even if the amounts are included in an existing installment agreement) **6****7** Add lines 5 and 6 and enter the result **7** **3,875****8** Enter the amount of any payment you're making with this request. See instructions **8** **650****9** Amount owed. Subtract line 8 from line 7 and enter the result **9** **3,225****10** Divide the amount on line 9 by 72.0 and enter the result **10** **45**

11a Enter the amount you can pay each month. Make your payment as large as possible to limit interest and penalty charges, as these charges will continue to accrue until you pay in full. If you have an existing installment agreement, this amount should represent your total proposed monthly payment amount for all your liabilities. If no payment amount is listed on line 11a, a payment will be determined for you by dividing the balance due on line 9 by 72 months **11a** \$ **650**

b If the amount on line 11a is less than the amount on line 10 and you're able to increase your payment to an amount that is equal to or greater than the amount on line 10, enter your revised monthly payment **11b** \$

- If you can't increase your payment on line 11b to more than or equal to the amount shown on line 10, check the box. Also, complete and attach Form 433-F, Collection Information Statement ☐

- If the amount on line 11a (or 11b, if applicable) is more than or equal to the amount on line 10 and the amount you owe is over \$25,000 but not more than \$50,000, then you don't have to complete Form 433-F. However, if you don't complete Form 433-F, then you must complete either line 13 or 14.

- If the amount on line 9 is greater than \$50,000, complete and attach Form 433-F.

12 Enter the date you want to make your payment each month. Don't enter a date later than the 28th **12** **20****13** If you want to make your payments by direct debit from your checking account, see the instructions and fill in lines 13a and 13b. This is the most convenient way to make your payments and it will ensure that they are made on time.► **a** Routing number **121042882** ► **b** Account number **8391729699**

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my federal taxes owed, 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 payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 14 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

c Low-income taxpayers only. If you're unable to make electronic payments through a debit instrument by providing your banking information on lines 13a and 13b, check this box and your user fee will be reimbursed upon completion of your installment agreement. See instructions ☐

14 If you want to make your payments by payroll deduction, check this box and attach a completed Form 2159 ☐

By signing and submitting this form, I authorize the IRS to contact third parties and to disclose my tax information to third parties in order to process this request and administer the agreement over its duration. I also agree to the terms of this agreement, as provided in the instructions, if it's approved by the IRS.

Your signature	Date	Spouse's signature. If a joint return, both must sign.	Date

1040**Overflow Statement**

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

2025

Page 1

Name(s) as shown on return

Jussiara Costa Pereira & Marcio Dos Reis

Tax Identification Number

216-95-8689

Schedule C, Line 10 - Commissions and Fees

Description	Amount
Uber fees	\$ 115
Total:	\$ 115

Schedule C, Line 6 - Other Income

Description	Amount
Rewards	\$ 250
Total:	\$ 250

Schedule C, Line 17 - Legal and Professional Services

Description	Amount
Accounting	\$ 1,675
Professional fees	95
Total:	\$ 1,770

Tips

Description	Amount
Instacart	\$ 10,993
Total:	\$ 10,993

Summary of Estimates

2026

Name(s) as shown on return

Jussiara Costa Pereira & Marcio Dos

Tax ID Number

216-95-8689

Federal

Form: 1040-ES

Payment Schedule

Due Date	04-15-2026	06-15-2026	09-15-2026	01-15-2027	Total
Total Installment Amount	970	970	970	970	3,880
Overpayment Applied	0	0	0	0	0
Net Installment Due	970	970	970	970	3,880

Taxpayer Records

Amount Actually Paid				
Date Paid				
Check #/Confirmation				

DIV LIST.LD

Federal Income Tax Withheld

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

2025 PG01

Name(s) as shown on return

Tax ID Number

Jussiara Costa Pereira & Marcio Dos Reis

216-95-8689

Description

Amount

W2 - BOARDWALK F&B LLC

246

W2 - CABANAS LANDSCAPE

1,639

W-2 Subtotal

1,885

Total Withholdings

1,885

		a Employee's social security number 814-34-9278		OMB No. 1545-0008		Safe, accurate, FAST! Use		IRS e-file		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 46-4755103				1 Wages, tips, other compensation 34,853		2 Federal income tax withheld 246					
c Employer's name, address, and ZIP code BOARDWALK F&B LLC 8272 W SUNSET BLVD STE D Los Angeles CA 90046				3 Social security wages 34,853		4 Social security tax withheld 2,161					
				5 Medicare wages and tips 34,853		6 Medicare tax withheld 505					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Marcio Dos Reis GOLDEN HAVEN DRIVE San Diego CA 92122 f Employee's address and ZIP code				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b					
				14 Other		12c					
						12d					
15 State Employer's state ID number CA 03041290		16 State wages, tips, etc. 34,853		17 State income tax 320		18 Local wages, tips, etc. 34,853		19 Local income tax 418		20 Locality name SDI	

		a Employee's social security number 814-34-9278		OMB No. 1545-0008		Safe, accurate, FAST! Use		IRS e-file		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 85-3671778				1 Wages, tips, other compensation 19,247		2 Federal income tax withheld 1,639					
c Employer's name, address, and ZIP code CABANAS LANDSCAPE 5070 NARRAGANSETT AVE APT 208 San Diego CA 92107				3 Social security wages 19,247		4 Social security tax withheld 1,193					
				5 Medicare wages and tips 19,247		6 Medicare tax withheld 279					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Marcio Dos Reis 9110 GOLDEN HAVEN DR San Diego CA 92122 f Employee's address and ZIP code				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b					
				14 Other		12c					
						12d					
15 State Employer's state ID number CA 13776257		16 State wages, tips, etc. 19,247		17 State income tax 158		18 Local wages, tips, etc. 19,247		19 Local income tax 231		20 Locality name SDI	

W-2 Detail Listing

2025

Name(s) as shown on return

Tax ID Number

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

Jussiana Costa Pereira & Marcio Dos		FEDERAL		STATE		216-95-8689		CITY/LOCAL	
T/S	Employer Name	Gross	W/H	STATE CODE	Gross	W/H	CITY CODE	Gross	W/H
S	BOARDWALK F&B LLC	34,853	246	CA	34,853	320	SDI		418
S	CABANAS LANDSCAPE	19,247	1,639	CA	19,247	158	SDI		231
	Taxpayer Totals								
	Spouse Totals	54,100	1,885		54,100	478		54,100	649
	Totals	54,100	1,885		54,100	478			649

Computation of Regular Tax

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

2025

Name(s) as shown on return

Tax ID Number

Jussiara Costa Pereira & Marcio Dos Reis

216-95-8689

Statement for line 16 of Form 1040

Tax from Tax Table found in form instructions \$ 1,888

Tax from Qualified Dividends/Capital Gain Worksheet \$ 1,883

\$ 1,883 Tax computed using the most advantageous method allowed

1040

Explanation of Schedule A, Income Taxes

2025

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

Name(s) as shown on return	Tax ID Number
Jussiara Costa Pereira & Marcio Dos Reis	216-95-8689

Schedule A, Line 5a - STATE AND LOCAL INCOME TAXES

Description	Amount
Form W-2 - BOARDWALK F&B LLC	\$ 738
Form W-2 - CABANAS LANDSCAPE	389
Total:	\$ 1,127

Form 8995	Qualified Business Income Deduction Simplified Computation	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service	Attach to your tax return. Go to www.irs.gov/Form8995 for instructions and the latest information.	2025 Attachment Sequence No. 55
Name(s) shown on return Jussiara Costa Pereira & Marcio Dos Reis		Your taxpayer identification number 216-95-8689

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 \$197,300 (\$394,600 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: Delivery	216-95-8689	7,257
ii	TIPS: Tips allocable to trade/business		(10,993)
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2 (3,736)	
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 18,863	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12 43	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 18,820	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 3,764
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 (3,736)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 (0)

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

Form **8995** (2025) Created 9/12/25

EEA

Line 11 Enter your taxable income figured before any QBI deduction, computed as follows:

Form 1040 or 1040-SR, line 11a, ...	61,356
minus Form 1040 or 1040-SR, Schedule 1-A, Line 38, ...	10,993
minus Form 1040 or 1040-SR, line 12e, ...	31,500
Taxable income figured before any QBI deduction.....	18,863

TAX RETURN COMPARISON
2023 / 2024 / 2025

2025

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

Name(s) as shown on return Jussiara Costa Pereira & Marcio Dos Reis			Identifying number 216-95-8689	
	2023	2024	2025	Difference 2024-2025
Filing Status	Single	Single	Married Joint	
Number of Dependents				
Income				
Wages, salaries, tips, etc.	1,031		54,100	54,100
Taxable interest and dividends			5	5
Taxable state and local refunds				
Alimony				
Business income (loss)	23,268	16,289	12,284	(4,005)
Gains (losses)	1,400		94	94
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	25,699	16,289	66,483	50,194
Adjusted Gross Income				
Half of self-employment tax	1,644	1,151	868	(283)
IRA deduction	2,050	1,200	100	(1,100)
Other adjustments		12	4,159	4,147
Total Adjusted Gross Income	22,005	13,926	61,356	47,430
Deductions				
Medical deductions	1,302			
State and local taxes	679	406		(406)
Interest				
Contributions	923	728		(728)
Other deductions				
Total itemized deductions	2,904	1,134		(1,134)
Standard deduction	13,850	14,600	31,500	16,900
Total deductions claimed	13,850	14,600	31,500	16,900
Qualified Business Income Deduction .	1,631			
Other Deductions from Schedule 1A			10,993	10,993
Tax and Credits				
Taxable Income	6,524		18,863	18,863
Tax	653		4,014	4,014
Credits	400		10	10
Self-employment tax	3,288	2,301	1,736	(565)
Other taxes				
Total Tax	3,541	2,301	5,740	3,439
Payments				
Withholdings			1,885	1,885
Estimated tax payments	1,710	940		(940)
Earned income credit		265		(265)
Other payments and credits	1,690	1,672		(1,672)
Estimated tax penalty			20	20
Overpayment		576		(576)
Overpayment applied				
Refund		576		(576)
Balance Due	141		3,875	3,875
Marginal tax rate	10.00	10.00	10.00	
Effective tax rate	10.01		21.28	21.28

Account Transaction Summary**2025**

Name(s) as shown on return

Jussiara Costa Pereira & Marcio Dos Reis

Tax ID Number

XXX-XX-8689

Account #1**Financial Institution**

Wells Fargo

Routing Transit Number

121042882

Account Number

8391729699

Account Type

checking

Federal Main Form

Federal Debit

(650)

Date of Debit 04-15-2026**State Main Form(s)**

CA Debit

(942)

Date of Debit 04-15-2026**Net Debit**(1,592)

PLEASE VERIFY BANK INFORMATION

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

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

I have reviewed the above information and certify that this information is correct and authorize Office Tax Services to use this account.

Your Signature_____
Date_____
Spouse's Signature (If Married Filing Jointly)_____
Date

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

Tax ID Number

216-95-8689

[illegible]

2025 California Resident Income Tax Return

540

ATTACH FEDERAL RETURN

216-95-8689 COST 814-34-9278
JUSSIARA COSTA PEREIRA
MARCIO DOS REIS

25 PBA 722300

5550 BALBOA ARMS DRIVER APT 94
SAN DIEGO CA 92117

02-16-1965 08-08-1976

Principal Residence

Enter your county at time of filing (see instructions)

☒ SAN DIEGOIf 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.

☒

City

State

ZIP code

☒

If your California filing status is different from your federal filing status, check the box here

Filing Status

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

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 X \$153 = ☒ \$ 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions ☒ 8 X \$153 = ☒ \$ 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 \$153 = ☒ \$

Your name: **JUSSIARA COSTA PE** Your SSN or ITIN: **216958689**

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name			
Last Name			
SSN. See instructions.			
Dependent's relationship to you			

Total dependent exemptions **10** ☐ X \$475 = ☐ \$ **306**

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 ☒ **11** \$ **306**

12 State wages from your federal Form(s) W-2, box 16 **12** ☐ **54100** ☐ .00

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11b ☒ **13** ☐ **61356** ☐ .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** ☐ **61356** ☐ .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** ☐ **61356** ☐ .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 \$5,706
- Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP \$11,412

If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions **18** ☐ **11412** ☐ .00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ☒ **19** ☐ **49944** ☐ .00

31 Tax. Check the box if from: ☒ Tax Table ☐ Tax Rate Schedule

• ☐ FTB 3800 • ☐ FTB 3803 **31** ☐ **776** ☐ .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$252,203, see instructions ☒ **32** ☐ **306** ☐ .00

33 Subtract line 32 from line 31. If less than zero, enter -0- ☒ **33** ☐ **470** ☐ .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** ☐ **470** ☐ .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:

JUSSIARA COSTA PE

Your SSN or ITIN:

216958689

Special Credits

- 45 To claim more than two credits, see instructions. Attach Schedule P (540) . . . • 45 .00
- 46 Nonrefundable Renter's Credit. See instructions . . . • 46 .00
- 47 Add line 40 through line 46. These are your total credits . . . • 47 .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0- . . . • 48 .00

Other Taxes

- 61 Alternative Minimum Tax. Attach Schedule P (540) . . . • 61 .00
- 62 Behavioral Health Services Tax. See instructions . . . • 62 .00
- 63 Other taxes and credit recapture. See instructions . . . • 63 .00
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax . . . • 64 .00

Payments

- 71 California income tax withheld. See instructions . . . • 71 .00
- 72 2025 California estimated tax and other payments. See instructions . . . • 72 .00
- 73 Withholding (Form 592-B and/or Form 593). See instructions . . . • 73 .00
- 74 Refundable Program 4.0 California Motion Picture and Television Production Credit.
See instructions . . . • 74 .00
- 75 Earned Income Tax Credit (EITC). See instructions . . . • 75 .00
- 76 Young Child Tax Credit (YCTC). See instructions . . . • 76 .00
- 77 Foster Youth Tax Credit (FYTC). See instructions . . . • 77 .00
- 78 Add line 71 through line 77. These are your total payments.
See instructions . . . • 78 .00

Use Tax

- 91 **Use Tax.** Do not leave blank. See instructions . . . • 91 .00
- 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 .00

Overpaid Tax/Tax Due

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 . . • 93 .00
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 . . • 94 .00
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,
subtract line 92 from line 93 . . . • 95 .00
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,
subtract line 93 from line 92 . . . • 96 .00
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95 . . . • 97 .00

Your name: **JUSSIARA COSTA PE** Your SSN or ITIN: **216958689**

Overpaid Tax/Tax Due	98	Amount of line 97 you want applied to your 2026 estimated tax	•	98		.00
	99	Overpaid tax available this year. Subtract line 98 from line 97	•	99		.00
	100	Tax due. If line 95 is less than line 64, subtract line 95 from line 64	⊙	100	470	.00

Contributions				Code	Amount	
		California Seniors Special Fund. See instructions	•	400		.00
		Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	•	401		.00
		Rare and Endangered Species Preservation Voluntary Tax Contribution Program	•	403		.00
		California Breast Cancer Research Voluntary Tax Contribution Fund	•	405		.00
		California Firefighters' Memorial Voluntary Tax Contribution Fund	•	406		.00
		Emergency Food for Families Voluntary Tax Contribution Fund	•	407		.00
		California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	•	408		.00
		California Cancer Research Voluntary Tax Contribution Fund	•	413		.00
		School Supplies for Homeless Children Voluntary Tax Contribution Fund	•	422		.00
		State Parks Protection Fund/Parks Pass Purchase	•	423		.00
		Protect Our Coast and Oceans Voluntary Tax Contribution Fund	•	424		.00
		Prevention of Animal Homelessness & Cruelty Voluntary Tax Contribution Fund	•	431		.00
		California Senior Citizen Advocacy Voluntary Tax Contribution Fund	•	438		.00
		Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	•	439		.00
		Mental Health Crisis Prevention Voluntary Tax Contribution Fund	•	445		.00
		California ALS Research Network Voluntary Tax Contribution Fund	•	447		.00
		California Pediatric Cancer Research Voluntary Tax Contribution Fund	•	448		.00
	Parkinson's Disease Research Voluntary Tax Contribution Fund	•	449		.00	
	110	Add amounts in code 400 through code 449. This is your total contribution	•	110		.00

Your name: **JUSSIARA COSTA PE** Your SSN or ITIN: **216958689**

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** **942** **.00**
Pay Online - Go to ftb.ca.gov/pay for more information.

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** **942** **.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:
☐ **Type**
☐ **Routing number** ☐ **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:
☐ **Type**
☐ **Routing number** ☐ **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 . . . ☐

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**

Organ Donor Election By checking the applicable box you authorize written consent for Donate Life California to enroll you in the Donate Life California Organ and Tissue Donor Registry, and for the Franchise Tax Board to share limited information from your tax return with Donate Life California.
If your individual information has changed since the last time you filed a tax return, and are already registered with Donate Life California, re-checking the box will send your most updated individual information to Donate Life California. If you do not check the box, Donate Life California will not enroll you in the registry at this time.
To remove your name from the registry contact Donate Life California directly. For more information, see the Consent Language in the instructions.
☒ **Primary taxpayer**
☒ **Spouse/RDP (if joint tax return)**

Sign your tax return on Side 6

Your name: **JUSSIARA COSTA PE** Your SSN or ITIN: **216958689**

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)

03-12-2026

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? See instructions.

☒ Your email address. Enter only one email address.

JUSSIARA65@GMAIL.COM

☒ Preferred phone number

619-415-7418

☐ Print paid preparer's name

CRISTINA M HASS

☐ Paid preparer's phone number

858-247-1680

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)

OFFICE TAX SERVICES

☐ PTIN

P01914573

Firm's address

39415 DOMAINE MICHAEL DR MURRIETA, CA 92563

☐ Firm's FEIN

811921295

Do you want to allow another person to discuss this tax return with us? See instructions ☒ Yes ☐ No

Print Third Party Designee's Name

CRISTINA M HASS

Telephone Number

858-247-1680

2025

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*	c. Employer's name
☐ 814349278	☐ BOARDWALK FB LLC
b. Employer identification number (EIN)	Employer's address
☐ 464755103	☐ 8272 W SUNSET BLVD STE D
	City State ZIP code
	☐ LOS ANGELES ☐ CA ☐ 90046

e. Employee's first name*	Initial*	Last name*	Suffix*
☐ MARCIO	☐	☐ DOS REIS	☐
f. Employee's address*			
☐ GOLDEN HAVEN DRIVE			
City*	State*	ZIP code*	
☐ SAN DIEGO	☐ CA	☐ 92122	

1. Wages, tips, other compensation	4. Social security tax withheld	8. Allocated tips (not included in box 1)
☐ 34853	☐ 2161	☐
2. Federal income tax withheld	6. Medicare tax withheld	10. Dependent care benefits
☐ 246	☐ 505	☐
3. Social security wages	7. Social security tips	11. Nonqualified plans
☐ 34853	☐	☐

12. Codes and amounts

12a. Code Amount	12c. Code Amount
☐ ☐	☐ ☐
12b. Code Amount	12d. Code 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
☐ SDI	☐ 418

16. State wages, tips, etc.

☐ 34853

15. State and employer's state ID number

State	Employer's state ID number
☐ CA	☐ 03041290

17. State income tax

☐ 320

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.

2025

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*

814349278

c. Employer's name

CABANAS LANDSCAPE

b. Employer identification number (EIN)

853671778

Employer's address

5070 NARRAGANSETT AVE APT 208

City

SAN DIEGO

State

CA

ZIP code

92107

e. Employee's first name*

MARCIO

Initial*

Last name*

DOS REIS

Suffix*

f. Employee's address*

9110 GOLDEN HAVEN DR

City*

SAN DIEGO

State*

CA

ZIP code*

92122

Wages, tips, other compensation

1. 19247

Social security tax withheld

4. 1193

Allocated tips (not included in box 1)

8.

Federal income tax withheld

2. 1639

Medicare tax withheld

6. 279

Dependent care benefits

10.

Social security wages

3. 19247

Social security tips

7.

Nonqualified plans

11.

12. Codes and amounts

Code

Amount

12a.

Code

Amount

12c.

Code

Amount

12b.

Code

Amount

12d.

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

SDI 231

16. State wages, tips, etc.

19247

15. State and employer's state ID number

State

Employer's state ID number

CA 13776257

17. State income tax

158

Franchise Tax Board Privacy Notice on Collection

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Health Coverage Exemptions and Individual Shared Responsibility Penalty

2025

3853

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on your California tax return

SSN or ITIN

Jussiara Costa Pereira

216-95-8689

Part I Applicable Household Members. List all members of your applicable household whether or not they have an exemption or an Exemption

Certificate Number (ECN) granted by the Marketplace. See instructions.

	First Name	Initial	SSN	Date of Birth (mm/dd/yyyy)	Modified AGI
1	Jussiara		216-95-8689	02-16-1965	61,356
	Last Name		ECN 1	ECN 2	ECN 3
	Costa Pereira				
2	Marcio		814-34-9278	08-08-1976	
	Last Name		ECN 1	ECN 2	ECN 3
	Dos Reis				
3					
	Last Name		ECN 1	ECN 2	ECN 3
4					
	Last Name		ECN 1	ECN 2	ECN 3
5					
	Last Name		ECN 1	ECN 2	ECN 3
6					
	Last Name		ECN 1	ECN 2	ECN 3
7					
	Last Name		ECN 1	ECN 2	ECN 3
8					
	Last Name		ECN 1	ECN 2	ECN 3
9					
	Last Name		ECN 1	ECN 2	ECN 3
10					
	Last Name		ECN 1	ECN 2	ECN 3
11					
	Last Name		ECN 1	ECN 2	ECN 3
12					
	Last Name		ECN 1	ECN 2	ECN 3

Part II Coverage Exemption Claimed on Your Tax Return for Your Household

1 If you are claiming a coverage exemption because your applicable household income or gross income is below the filing threshold, check the box here. See Instructions



Part III Coverage and Exemptions Claimed on Your Tax Return for Individuals. If you and/or a member of your applicable household are reporting any coverage or are claiming exemptions for the tax year, complete Part III. See instructions.

Coverage and Exemption Codes

			(a) Full-Year	(b) Jan	(c) Feb	(d) Mar	(e) Apr	(f) May	(g) June	(h) July	(i) Aug	(j) Sept	(k) Oct	(l) Nov	(m) Dec
1	First Name Jussiera	Initial Z	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	Last Name Costa Pereira			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
2	First Name Marcio	Initial X	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	Last Name Dos Reis			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
3	First Name []	Initial []	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	Last Name []			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
4	First Name []	Initial []	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	Last Name []			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
5	First Name []	Initial []	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	Last Name []			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
6	First Name []	Initial []	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	Last Name []			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
7	First Name []	Initial []	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	Last Name []			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
8	First Name []	Initial []	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	Last Name []			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
9	First Name []	Initial []	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	Last Name []			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
10	First Name []	Initial []	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	Last Name []			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
11	First Name []	Initial []	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	Last Name []			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
12	First Name []	Initial []	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	Last Name []			☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒

Part IV Individual Shared Responsibility Penalty

1 Your Individual Shared Responsibility Penalty. Enter on Form 540, line 92; Form 540NR, line 91; or Form 540 2EZ, line 27.

See instructions 1 950

TAXABLE YEAR

FORM

2025**California e-file Payment Record for Individuals****8455**

Your name <u>Jussiera Costa Pereira</u>	Your SSN or ITIN <u>216-95-8689</u>
Spouse's/RDP's name <u>Marcio Dos Reis</u>	Spouse's/RDP's SSN or ITIN <u>814-34-9278</u>

Part I Tax Return Information (whole dollars only)

1 California adjusted gross income. (Form 540, line 17; Form 540 2EZ, line 16; or Form 540NR, line 32)	1 <u>61,356</u>
2 Amount you owe. (Form 540, line 111; Form 540 2EZ, line 35; Form 540NR, line 121; or Schedule X, line 7)	2 <u>942</u>

Part II Return Payment Information for Taxable Year 2025 (pay by 4/15/2026)

3 Electronic funds withdrawal amount	<u>942</u>
4 Withdrawal date (mm/dd/yyyy)	<u>04-15-2026</u>

Part III Scheduled Estimated Tax Payments for Taxable Year 2026 These are **not** installments of the current amount you owe.

	First Payment 4/15/2026	Second Payment 6/15/2026	Third Payment 9/15/2026	Fourth Payment 1/15/2027
5 Amount				
6 Withdrawal date				

Part IV Banking Information for Electronic Funds Withdrawals from Parts II and III

7 Routing number	<u>121042882</u>
8 Account number	<u>8391729699</u>
9 Type of account:	☒ Checking ☐ Savings

General Information

Form FTB 8455, California e-file Payment Record for Individuals, is a summary of electronic funds withdrawals that you have authorized with your 2025 e-file tax return as part of your California e-file Signature Authorization for Individuals (form FTB 8879). You are to receive a copy of form FTB 8455 or a comparable form at the time you sign form FTB 8879. Form FTB 8455 does not serve as proof of filing or proof of payment. Your proof of filing is the acknowledgement containing the date we accepted your tax return. Your proof of payment is your banking records.

Be sure the banking information is correct before transmitting your tax return. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send you a notice that may include penalties and interest.

To cancel your tax return payment or an estimated tax payment, you must call FTB e-Programs Customer Service at 916.845.0353 at least two working days before the scheduled date of the payment.

If you cancel a payment, you are still liable for any amount you owe. Make your payments by the due dates above to avoid a late payment penalty. For more payment options, go to ftb.ca.gov/pay.

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.

KEEP THIS FORM FOR YOUR RECORDS - DO NOT MAIL TO THE FRANCHISE TAX BOARD (FTB)

CA Individual Payment Information**Payment Information**Payment Type 14 Return Allowable Value = {Return, 1stQtrEstimate, 2ndQtrEstimate, 3rdQtrEstimate, 4thQtrEstimate}Routing Number 9 121042882Account Number 17 8391729699Account Type 1 1 Allowable Value = {1 = Checking or 2 = Savings}Amount 10 942Requested Date 10 2026-04-15Tax Year 4 2025Daytime Phone 10 6194157418

CA-COMP	Three-year State Tax Return Comparison			2025
Name(s) as shown on return Jussiara Costa Pereira & Marcio Dos Reis				Taxpayer ID Number 216-95-8689
[State] Income Tax Return	2023	2024	2025	Difference 2024-2025
Filing Status	S	S	MFJ	
Gross Income	22,005	13,926	61,356	47,430
Additions				
Subtractions				
Exemptions	144	149	306	157
Standard Deduction	5,363	5,540	11,412	5,872
Itemized Deduction				
Deductions	5,363			
Taxable Income	16,642	8,386	49,944	41,558
Actual State Income				
State Income Tax	84		470	470
Local Taxes				
Use Tax				
Contributions				
Income Tax Withheld			478	478
Estimates and Extension payments				
Underpayment Penalty				
Overpayment Applied to Next Year				
Refund		155		(155)
Balance Due	8		942	942
Marginal tax rate	2.000000	1.000000	2.000000	1.000000
Effective tax rate	0.500000		0.940000	0.940000

FOR TAX YEAR 2024

JUSSIARA COSTA PEREIRA

Office Tax Services

39415 DOMAINE MICHAEL DR

Murrieta, CA 92563

(858)247-1680

Office Tax Services

39415 DOMAINE MICHAEL DR
Murrieta, CA 92563
contact@officetaxservices.com
Phone: (858)247-1680 | Fax: (858)251-0279

March 25, 2025

Jussiara Costa Pereira
4080 Hancock Street, APT 4306
San Diego, CA 92110

Subject: Engagement Letter for Preparation of Your 2024 Tax Return

Dear Jussiara Costa Pereira:

Thank you for choosing Office Tax Services to assist you with your 2024 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

Scope of Services

We will prepare the 2024 federal and state income tax returns for Jussiara Costa Pereira based on the information you provide. While we may request clarification on certain items, we will not audit, verify, or independently validate the data submitted.

Our work will not include accounting services, and you are responsible for providing the financial reports required to prepare an accurate tax return. This engagement does not include procedures designed to detect fraud, errors, or illegal acts. However, if we identify any material errors, irregularities, or illegal acts, we will notify you promptly.

To ensure efficiency and quality in our workflow, your tax return may be prepared by qualified professionals located overseas if we determine this to be the best approach. Regardless of where the preparation occurs, we will maintain the highest standards of quality and confidentiality throughout the process.

Should we encounter instances of unclear tax law or conflicts in its interpretation, we will outline the reasonable courses of action along with the risks and consequences of each. The ultimate decision on which alternative to pursue will rest with you.

Responsibilities

Your Responsibilities:

Provide all necessary information and documentation required to prepare the tax return accurately and completely.
Ensure that financial records and original documents are organized and available for review, if necessary.
Carefully review all tax return documents before signing and submitting them.

Our Responsibilities:

Prepare the 2024 tax return 100% accurately, based on the information provided by you.
Explain the results of the tax return, including details such as deductions, credits, and other relevant information.
Inform you of any amounts due or refunds resulting from the tax return.
File the 2024 tax return (electronically or via paper) upon receiving your signed authorization.
Provide you with a copy of the prepared tax return upon the completion of the process.
Notify you promptly of any material errors, fraud, or irregularities identified during the preparation process.

Exclusive Online Account

As part of our service, you will receive access to an exclusive online account where your tax-related documents will be securely stored and accessible until December 31st of the current year.

If you choose not to continue our services for the following year, we will not retain the account or documents after this date. It is your responsibility to download and securely save any necessary documents before the account is closed.

Fees and Payment

Our fee is based on the forms required for the current year and billed at standard rates. Payment is due upon presentation of the invoice. The tax return draft, including results, will be available only after payment is received in full.

We do not offer refunds for services rendered. However, 50% of the initial payment may be credited toward future services, including ITIN applications, income tax preparation, business formation, or bookkeeping, . Credit requests must be submitted via email to contact@officetaxservices.com within 30 days of the service date and include the type of service, service date, and reason for the request. Consultation fees are non-creditable.

Document Retention Policy

We will return your original records upon the conclusion of our engagement. Copies of your records and our work papers will be retained for up to seven years, after which they will be securely destroyed. If you elect not to continue our services, you must save all necessary documents before the closure of your online account.

Filing Process

We can file your 2024 tax return electronically or via paper, as long as we receive your signed authorization document. Our engagement will conclude upon the submission of your 2024 tax return to the appropriate taxing authorities.

Any subsequent correspondence, audits, or amendments related to the 2024 tax return may incur additional fees. These services will be billed separately at our standard rates, and you will be informed in advance of any associated costs.

Acknowledgment and Agreement

To confirm that this letter accurately reflects the terms of our engagement, please sign in the space provided below.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (858)247-1680.

Sincerely,



Cristina M Hass
Office Tax Services

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

Accepted By:

Taxpayer

Spouse

Date

Office Tax Services

39415 DOMAINE MICHAEL DR
Murrieta, CA 92563
contact@officetaxservices.com
Phone: (858)247-1680 | Fax: (858)251-0279

March 25, 2025

Jussiara Costa Pereira
4080 Hancock Street, APT 4306
San Diego, CA 92110

Jussiara Costa Pereira:

Below is a summary of your 2024 tax year.

Return Type	Refund/Balance Due	Transaction Method
Federal Income Tax	\$576 Refund	Direct Deposit to **3116
California Income Tax	\$155 Refund	Direct Deposit to **3116

The following returns will be e-filed and do not need to be mailed to the taxing authority:

- * California Income Tax

The following returns were e-filed and accepted:

- * Federal Income Tax - accepted March 26, 2025

ESTIMATED TAX FOR 2025

Sincerely,



Cristina M Hass
Office Tax Services

Office Tax Services

39415 DOMAINE MICHAEL DR
Murrieta, CA 92563
contact@officetaxservices.com
Phone: (858)247-1680 | Fax: (858)251-0279

March 25, 2025

Jussiara Costa Pereira
4080 Hancock Street, APT 4306
San Diego, CA 92110

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 (858)247-1680.

Sincerely,



Cristina M Hass
Office Tax Services

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____		See separate instructions.
Your first name and middle initial Jussiara	Last name Costa Pereira	Your social security number 216-95-8689
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. 4080 Hancock Street		Apt. no. 4306
City, town, or post office. If you have a foreign address, also complete spaces below. San Diego		State CA
Foreign country name		ZIP code 92110
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)

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):

(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
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required. Standard Deduction for- ● Single or Married filing separately, \$14,600 ● Married filing jointly or Qualifying surviving spouse, \$29,200 ● Head of household, \$21,900 ● If you checked any box under <i>Standard Deduction</i> , see instructions.	1a 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	
	2a Tax-exempt interest 2a	b Taxable interest 2b	
	3a Qualified dividends 3a	b Ordinary dividends 3b	
	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) ☐			
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7		
8 Additional income from Schedule 1, line 10	8	16,289	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	16,289	
10 Adjustments to income from Schedule 1, line 26	10	2,363	
11 Subtract line 10 from line 9. This is your adjusted gross income	11	13,926	
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 ☐ 8814 2 ☐ 4972 3 ☐ _____	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	2,301
24	Add lines 22 and 23. This is your total tax	24	2,301	

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	940
	27	Earned income credit (EIC)	27	265
	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	1,672	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	1,937	
33	Add lines 25d, 26, and 32. These are your total payments	33	2,877	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	576															
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	576															
	b	Routing number <table><tr><td>1</td><td>2</td><td>1</td><td>0</td><td>0</td><td>0</td><td>3</td><td>5</td><td>8</td></tr></table> c Type: ☒ Checking ☐ Savings	1	2	1	0	0	0	3	5	8								
	1	2	1	0	0	0	3	5	8										
d	Account number <table><tr><td>3</td><td>2</td><td>5</td><td>1</td><td>1</td><td>0</td><td>6</td><td>5</td><td>3</td><td>1</td><td>1</td><td>6</td><td></td><td></td><td></td><td></td></tr></table>	3	2	5	1	1	0	6	5	3	1	1	6						
3	2	5	1	1	0	6	5	3	1	1	6								
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	Phone no.	Personal identification number (PIN)					
	Cristina M Hass	858-247-1680		<table><tr><td>5</td><td>4</td><td>3</td><td>2</td><td>1</td></tr></table>	5	4	3	2
5	4	3	2	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	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)					
	91714	03-21-2025	Delivery	<table><tr><td></td><td></td><td></td><td></td><td></td></tr></table>					
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.)						
			<table><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						
	Phone no. 619-415-7418	Email address jussiara65@gmail.com							

Paid Preparer Use Only	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
		03-25-2025	P01914573	
	Preparer's name Cristina M Hass	Phone no. 858-247-1680		
	Firm's name Office Tax Services			
	Firm's address 39415 DOMAINE MICHAEL DR Murrieta, CA 92563	Firm's EIN 81-1921295		

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

Jussiara Costa Pereira

Your social security number

216-95-8689

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	16,289
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an 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	16,289

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

Schedule 1 (Form 1040) 2024

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	1,151
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	12
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	1,200
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	2,363

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

Jussiara Costa Pereira

Your social security number

216-95-8689

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) ☐ Line 1a, column (n)

(ii) ☐ Line 1c, column (n)

(iii) ☐ Line 1d, column (n)

(iv) ☐ Line 2a, column (n)

1e

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

(i) ☐ Line 1a, column (o)

(ii) ☐ Line 1c, column (o)

(iii) ☐ Line 1d, column (o)

(iv) ☐ Line 2a, column (o)

1f

y Other additions to tax (see instructions): _____

1y

z Add lines 1a through 1y

1z

2 Alternative minimum tax. Attach Form 6251

2

3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17

3

0

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE

4

2,301

5 Social security and Medicare tax on unreported tip income. Attach Form 4137

5

6 Uncollected social security and Medicare tax on wages. Attach Form 8919

6

7 Total additional social security and Medicare tax. Add lines 5 and 6

7

8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.

If not required, check here ☐

8

9 Household employment taxes. Attach Schedule H

9

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

10

11 Additional Medicare Tax. Attach Form 8959

11

12 Net investment income tax. Attach Form 8960

12

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

13

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

14

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

15

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

16

(continued on page 2)

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

Schedule 2 (Form 1040) 2024

Part II Other Taxes (continued)**17** Other additional taxes:**a** Recapture of other credits. List type, form number, and amount:**17a****b** Recapture of federal mortgage subsidy, if you sold your home see instructions**17b****c** Additional tax on HSA distributions. Attach Form 8889**17c****d** Additional tax on an HSA because you didn't remain an eligible individual.
Attach Form 8889**17d****e** Additional tax on Archer MSA distributions. Attach Form 8853**17e****f** Additional tax on Medicare Advantage MSA distributions. Attach Form 8853**17f****g** Recapture of a charitable contribution deduction related to a fractional interest
in tangible personal property**17g****h** Income you received from a nonqualified deferred compensation plan that fails
to meet the requirements of section 409A**17h****i** Compensation you received from a nonqualified deferred compensation plan
described in section 457A**17i****j** Section 72(m)(5) excess benefits tax**17j****k** Golden parachute payments**17k****l** Tax on accumulation distribution of trusts**17l****m** Excise tax on insider stock compensation from an expatriated corporation**17m****n** Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866**17n****o** Tax on non-effectively connected income for any part of the year you were a
nonresident alien from Form 1040-NR**17o****p** Any interest from Form 8621, line 16f, relating to distributions from, and
dispositions of, stock of a section 1291 fund**17p****q** Any interest from Form 8621, line 24**17q****z** Any other taxes. List type and amount: _____**17z****18** Total additional taxes. Add lines 17a through 17z **18****19** Recapture of net EPE from Form 4255, line 1d, column (I) **19****20** Section 965 net tax liability installment from Form 965-A **20****21** Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes**. Enter here and on Form 1040
or 1040-SR, line 23, or Form 1040-NR, line 23b **21****2,301**

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

Jussiara Costa Pereira

Your social security number

216-95-8689

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	
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	0

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	1,672
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	1,672

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

Your social security number

Jussiara Costa Pereira

216-95-8689

Medical
and
Dental
Expenses

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	1	812	
2	Enter amount from Form 1040 or 1040-SR, line 11	2	13,926	
3	Multiply line 2 by 7.5% (0.075)	3	1,044	
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 ☒	5a	406	
b	State and local real estate taxes (see instructions)	5b		
c	State and local personal property taxes	5c		
d	Add lines 5a through 5c	5d	406	
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	406	
6	Other taxes. List type and amount:	6		
7	Add lines 5e and 6	7		406

Interest
You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐			
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a		
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		
9	Investment interest. Attach Form 4952 if required. See instructions	9		
10	Add lines 8e and 9	10		

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	728	
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		728

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		1,134
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐			

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

Schedule A (Form 1040) 2024

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(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

2024

Attachment
Sequence No. 09

Name of proprietor: Jussiara Costa Pereira
Social security number (SSN): 216-95-8689
A Principal business or profession, including product or service (see instructions): Delivery
B Enter code from instructions: 492000
C Business name. If no separate business name, leave blank.
D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.): 4080 Hancock Street APT 4306
City, town or post office, state, and ZIP code: San Diego, CA 92110
F Accounting method: (1) X Cash (2) Accrual (3) Other (specify)
G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses: X Yes
H If you started or acquired this business during 2024, check here:
I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions: X No
J If "Yes," did you or will you file required Form(s) 1099?:

Part I Income
Table with 3 columns: Line number, Description, 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: 40,727
2 Returns and allowances: 0
3 Subtract line 2 from line 1: 40,727
4 Cost of goods sold (from line 42):
5 Gross profit. Subtract line 4 from line 3: 40,727
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions):
7 Gross income. Add lines 5 and 6: 40,727

Part II Expenses. Enter expenses for business use of your home only on line 30.
Table with 3 columns: Line number, Description, Amount.
8 Advertising:
9 Car and truck expenses (see instructions): 25,923
10 Commissions and fees:
11 Contract labor (see instructions):
12 Depletion:
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions):
14 Employee benefit programs (other than on line 19):
15 Insurance (other than health):
16 Interest (see instructions):
16a Mortgage (paid to banks, etc.):
16b Other:
17 Legal and professional services:
18 Office expense (see instructions):
19 Pension and profit-sharing plans:
20 Rent or lease (see instructions):
20a Vehicles, machinery, and equipment:
20b Other business property:
21 Repairs and maintenance:
22 Supplies (not included in Part III):
23 Taxes and licenses:
24 Travel and meals:
24a Travel:
24b Deductible meals (see instructions):
25 Utilities:
26 Wages (less employment credits):
27a Other expenses (from line 48):
27b Energy efficient commercial bldgs deduction (attach Form 7205):
28 Total expenses before expenses for business use of home. Add lines 8 through 27b: 25,923
29 Tentative profit or (loss). Subtract line 28 from line 7: 14,804
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
31 Net profit or (loss). Subtract line 30 from line 29.
32 If you have a loss, check the box that describes your investment in this activity. See instructions.
32a 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.
32b If you checked 32b, you must attach Form 6198. Your loss may be limited.

Name(s)

SSN

Jussiara Costa Pereira**216-95-8689****Part III Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☐ 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) 02-01-2023	
44	Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:	
a	Business 38,691	b Commuting (see instructions) c Other 6,230
45	Was your vehicle available for personal use during off-duty hours?	☒ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☒ No
47a	Do you have evidence to support your deduction?	☒ Yes ☐ No
b	If "Yes," is the evidence written?	☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

48	Total other expenses. Enter here and on line 27a 48

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(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

2024

Attachment
Sequence No. **09**

Name of proprietor Jussiara Costa Pereira		Social security number (SSN) 216-95-8689
A Principal business or profession, including product or service (see instructions) Catering Food		B Enter code from instructions 722300
C Business name. If no separate business name, leave blank. DELICIOUS BY JUJU		D Employer ID number (EIN) (see instr.) 84-4509823
E Business address (including suite or room no.) 4080 Hancock Street APT 4306 City, town or post office, state, and ZIP code San Diego, CA 92110		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses		☒ Yes ☐ No
H If you started or acquired this business during 2024, check here		☐ Yes ☒ No
I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions		☐ Yes ☒ No
J If "Yes," did you or will you file required Form(s) 1099?		☐ Yes ☐ 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 ☐	1	8,964
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	8,964
4 Cost of goods sold (from line 42)	4	3,499
5 Gross profit. Subtract line 4 from line 3	5	5,465
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	5,465

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	858	18 Office expense (see instructions)	18	1,002
9 Car and truck expenses (see instructions)	9	308	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	1,674
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	138
			b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	3,980			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	1,485			
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				
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	1,485			
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 ☐ All investment is at risk. 32b ☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2024

Name(s)

Jussiara Costa Pereira

SSN

216-95-8689

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes	☒ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	0
36	Purchases less cost of items withdrawn for personal use	36	3,460
37	Cost of labor. Do not include any amounts paid to yourself	37	39
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	3,499
41	Inventory at end of year	41	0
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	3,499

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)	05-01-2024						
44	Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:							
a	Business	460	b	Commuting (see instructions)		c	Other	6,230
45	Was your vehicle available for personal use during off-duty hours?	☒ Yes	☐ No					
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes	☒ No					
47a	Do you have evidence to support your deduction?	☒ Yes	☐ No					
b	If "Yes," is the evidence written?	☒ Yes	☐ No					

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

Training	138		
48	Total other expenses. Enter here and on line 27a	48	138

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Social security number of person
with self-employment income

216-95-8689

Jussiara Costa Pereira

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.

1a 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 AQ	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	16,289
3 Combine lines 1a, 1b, and 2	3	16,289
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	15,043
Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
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	15,043

5a 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	15,043

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 2024	7	168,600

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$168,600 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	168,600

10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	1,865

11 Multiply line 6 by 2.9% (0.029)	11	436

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4 , or Form 1040-SS, Part I, line 3	12	2,301

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	1,151

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

Schedule SE (Form 1040) 2024

For Informational purposes only. Form will not be efiled with the return.

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8880 for the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **54**

Name(s) shown on return

Your social security number

Jussiara Costa Pereira

216-95-8689

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 \$38,250 (\$57,375 if head of household;\$76,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2007; **(b)** is claimed as a dependent on someone else's 2024 tax return; or **(c)** was a **student** (see instructions).

CAUTION!

	(a) You	(b) Your spouse
1 Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2024. Do not include rollover contributions	1	1,200
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2024 (see instructions)	2	
3 Add lines 1 and 2	3	1,200
4 Certain distributions received after 2021 and before the due date (including extensions) of your 2024 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception	4	
5 Subtract line 4 from line 3. If zero or less, enter -0-	5	1,200
6 In each column, enter the smaller of line 5 or \$2,000	6	1,200
7 Add the amounts on line 6. If zero, stop ; you can't take this credit	7	1,200
8 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*	8	13,926
9 Enter the applicable decimal amount from the table below.		

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 -				
---	\$23,000	0.5	0.5	0.5
\$23,000	\$25,000	0.5	0.5	0.2
\$25,000	\$34,500	0.5	0.5	0.1
\$34,500	\$37,500	0.5	0.2	0.1
\$37,500	\$38,250	0.5	0.1	0.1
\$38,250	\$46,000	0.5	0.1	0.0
\$46,000	\$50,000	0.2	0.1	0.0
\$50,000	\$57,375	0.1	0.1	0.0
\$57,375	\$76,500	0.1	0.0	0.0
\$76,500	---	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	10	600
11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	
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	12	

Form **8867**

(Rev. November 2024)

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Jussiara Costa Pereira

Preparer's name

Cristina M Hass

Taxpayer identification number

216-95-8689

Preparer tax identification number

P01914573

Part I Due Diligence Requirements

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

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

For Paperwork Reduction Act Notice, see separate instructions.

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

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
		☒	☐	
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

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

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
		☐	☐	
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☐	☐	☐
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☐	☐	☐

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

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
		☐	☐

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
		☐	☐

Part VI Eligibility Certification

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

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

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

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
		☒	☐

Premium Tax Credit (PTC)

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

Go to www.irs.gov/Form8962 for instructions and the latest information.**2024**Attachment
Sequence No. **73**

Name shown on your return

Your social security number

Jussiara Costa Pereira**216-95-8689****A.** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size. See instructions	1	1
2a	Modified AGI. Enter your modified AGI. See instructions	2a	13,926
b	Enter the total of your dependents' modified AGI. See instructions	2b	
3	Household income. Add the amounts on lines 2a and 2b. See instructions	3	13,926
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a ☐ Alaska b ☐ Hawaii c ☒ Other 48 states and DC	4	14,580
5	Household income as a percentage of federal poverty line (see instructions)	5	95 %
6	Reserved for future use		
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	
8b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	

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

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

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual PTC allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	9,442	9,430		9,430	9,430	7,758
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly PTC allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						
24 Total PTC. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					24	9,430
25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					25	7,758
26 Net PTC. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					26	1,672

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

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

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

Form **8962** (2024)

Form 8995	Qualified Business Income Deduction Simplified Computation	OMB No. 1545-2294
Department of the Treasury Internal Revenue Service	Attach to your tax return. Go to www.irs.gov/Form8995 for instructions and the latest information.	2024 Attachment Sequence No. 55
Name(s) shown on return Jussiara Costa Pereira		Your taxpayer identification number 216-95-8689

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	Schedule C: Delivery	216-95-8689	13,746
ii	Schedule C: DELICIOUS BY JUJU	84-4509823	1,380
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2 15,126	
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 15,126	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5 3,025
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 3,025
11	Taxable income before qualified business income deduction (see instructions)	11 (674)	
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)	

Amount from Form 1040, line 11..... **13,926**
Amount from Form 1040, line 12..... **14,600**

Line 11 above is the difference between these amounts..... **(674)**

TAX RETURN COMPARISON
2022 / 2023 / 2024

2024

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

Name(s) as shown on return Jussiara Costa Pereira			Identifying number 216-95-8689	
	2022	2023	2024	Difference 2023-2024
Filing Status	Single	Single	Single	
Number of Dependents				
Income				
Wages, salaries, tips, etc.	2,709	1,031		(1,031)
Taxable interest and dividends				
Taxable state and local refunds				
Alimony				
Business income (loss)	22,329	23,268	16,289	(6,979)
Gains (losses)		1,400		(1,400)
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	25,038	25,699	16,289	(9,410)
Adjusted Gross Income				
Half of self-employment tax	1,578	1,644	1,151	(493)
IRA deduction		2,050	1,200	(850)
Other adjustments	778		12	12
Total Adjusted Gross Income	22,682	22,005	13,926	(8,079)
Deductions				
Medical deductions		1,302		(1,302)
State and local taxes		679	406	(273)
Interest				
Contributions		923	728	(195)
Other deductions				
Total itemized deductions		2,904	1,134	(1,770)
Standard deduction	12,950	13,850	14,600	750
Total deductions claimed	12,950	13,850	14,600	750
Qualified Business Income Deduction	1,946	1,631		(1,631)
Tax and Credits				
Taxable Income	7,786	6,524		(6,524)
Tax	778	653		(653)
Credits		400		(400)
Self-employment tax	3,155	3,288	2,301	(987)
Other taxes				
Total Tax	3,933	3,541	2,301	(1,240)
Payments				
Withholdings	14			
Estimated tax payments		1,710	940	(770)
Earned income credit			265	265
Other payments and credits	1,641	1,690	1,672	(18)
Estimated tax penalty				
Overpayment			576	576
Overpayment applied				
Refund			576	576
Balance Due	2,278	141		(141)
Marginal tax rate	10.00	10.00	10.00	
Effective tax rate	9.99	10.01		(10.01)

Account Transaction Summary**2024**

Name(s) as shown on return

Jussiara Costa Pereira

Tax ID Number

XXX-XX-8689

Account #1**Financial Institution**

Bank of America

Routing Transit Number

121000358

Account Number

325110653116

Account Type

checking

Federal Main Form

Federal Deposit

576

State Main Form(s)

CA Deposit

155

Net Deposit**731**

PLEASE VERIFY BANK INFORMATION

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

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

I have reviewed the above information and certify that this information is correct and authorize **Office Tax Services** to use this account.

Your Signature_____
Date_____
Spouse's Signature (If Married Filing Jointly)_____
Date

1099-NEC Detail Listing

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

Name(s) as shown on return				Tax ID Number	
Jussiara Costa Pereira				216-95-8689	
T/S	Payer Name	Nonemployee compensation	Federal	State	
			W/H	Income	W/H
T	Maplebear Inc	40,727			
T	Taxpayer Totals	40,727			

2024 California Resident Income Tax Return

540

ATTACH FEDERAL RETURN

216-95-8689 COST
JUSSIARA COSTA PEREIRA

24 PBA 722300

4080 HANCOCK STREET APT 4306
SAN DIEGO CA 92110

02-16-1965

Enter your county at time of filing (see instructions)

Principal Residence

☒ SAN DIEGOIf 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.

☒

City

State

ZIP code

☒

If your California filing status is different from your federal filing status, check the box here

Filing Status

1 ☒ Single4 ☐ 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.☒ 7 X \$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 = ☒ \$

Your name: **JUSSIARA COSTA PE** Your SSN or ITIN: **216958689**

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name			
Last Name			
SSN. See instructions.			
Dependent's relationship to you			

Total dependent exemptions **10** X \$461 = **11** \$

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 **11** \$ **149**

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** **13926** **.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** **13926** **.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** **13926** **.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 \$5,540
• Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP . . \$11,080 } **18** **5540** **.00**
If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- **19** **8386** **.00**

31 Tax. Check the box if from: ☒ Tax Table ☐ Tax Rate Schedule
• ☐ FTB 3800 • ☐ FTB 3803 **31** **84** **.00**

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$244,857, see instructions **32** **149** **.00**

33 Subtract line 32 from line 31. If less than zero, enter -0- **33** **0** **.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** **0** **.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: **JUSSIARA COSTA PE** Your SSN or ITIN: **216958689**

Special Credits	45	To claim more than two credits, see instructions. Attach Schedule P (540)	•	45		.00
	46	Nonrefundable Renter's Credit. See instructions	•	46		.00
	47	Add line 40 through line 46. These are your total credits	⊙	47	0	.00
	48	Subtract line 47 from line 35. If less than zero, enter -0-	⊙	48	0	.00

Other Taxes	61	Alternative Minimum Tax. Attach Schedule P (540)	•	61		.00
	62	Mental Health Services Tax. See instructions	•	62		.00
	63	Other taxes and credit recapture. See instructions	•	63		.00
	64	Add line 48, line 61, line 62, and line 63. This is your total tax	•	64	0	.00

Payments	71	California income tax withheld. See instructions	•	71		.00
	72	2024 California estimated tax and other payments. See instructions	•	72		.00
	73	Withholding (Form 592-B and/or Form 593). See instructions	•	73		.00
	74	Reserved for future use	•	74		
	75	Earned Income Tax Credit (EITC). See instructions	•	75	155	.00
	76	Young Child Tax Credit (YCTC). See instructions	•	76		.00
	77	Foster Youth Tax Credit (FYTC). See instructions	•	77		.00
	78	Add line 71 through line 77. These are your total payments. See instructions	⊙	78	155	.00

Use Tax	91	Use Tax. Do not leave blank. See instructions	•	91		.00
	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		.00

Overpaid Tax/Tax Due	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78	⊙	93	155	.00
	94	Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91	⊙	94		.00
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93	⊙	95	155	.00
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92	⊙	96		.00
	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95	⊙	97	155	.00

Your name:

JUSSIARA COSTA PE

Your SSN or ITIN:

216958689

Overpaid Tax/Tax Due	98	Amount of line 97 you want applied to your 2025 estimated tax	98		.00
	99	Overpaid tax available this year. Subtract line 98 from line 97	99	155	.00
	100	Tax due. If line 95 is less than line 64, subtract line 95 from line 64	100		.00

Contributions			<u>Code</u>	<u>Amount</u>	
		California Seniors Special Fund. See instructions	• 400		.00
		Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	• 401		.00
		Rare and Endangered Species Preservation Voluntary Tax Contribution Program	• 403		.00
		California Breast Cancer Research Voluntary Tax Contribution Fund	• 405		.00
		California Firefighters' Memorial Voluntary Tax Contribution Fund	• 406		.00
		Emergency Food for Families Voluntary Tax Contribution Fund	• 407		.00
		California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	• 408		.00
		California Sea Otter Voluntary Tax Contribution Fund	• 410		.00
		California Cancer Research Voluntary Tax Contribution Fund	• 413		.00
		School Supplies for Homeless Children Voluntary Tax Contribution Fund	• 422		.00
		State Parks Protection Fund/Parks Pass Purchase	• 423		.00
		Protect Our Coast and Oceans Voluntary Tax Contribution Fund	• 424		.00
		Keep Arts in Schools Voluntary Tax Contribution Fund	• 425		.00
		Prevention of Animal Homelessness & Cruelty Voluntary Tax Contribution Fund	• 431		.00
		California Senior Citizen Advocacy Voluntary Tax Contribution Fund	• 438		.00
		Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	• 439		.00
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	• 445		.00	
	California ALS Research Network Voluntary Tax Contribution Fund	• 447		.00	
	110	Add amounts in code 400 through code 447. This is your total contribution	• 110		.00

Your name:

JUSSIARA COSTA PE

Your SSN or ITIN:

216958689

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.

.00

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**

155

.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

121000358

• Type

☒ Checking

☐ Savings

• Account number

325110653116

• **116** Direct deposit amount

155

.00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number

• Type

☐ Checking

☐ Savings

• Account number

• **117** Direct deposit amount

.00

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 Side 6

Your name: **JUSSIARA COSTA PE** Your SSN or ITIN: **216958689**

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)

03-25-2025

☒ Your email address. Enter only one email address.

☒ Preferred phone number

JUSSIARA65@GMAIL.COM

619-415-7418

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? See instructions.

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)

OFFICE TAX SERVICES

• PTIN

P01914573

Firm's address

39415 DOMAINE MICHAEL DR MURRIETA, CA 92563

• Firm's FEIN

811921295

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

CRISTINA M HASS

858-247-1680

2024 California Earned Income Tax Credit

3514

Attach to your California Form 540, Form 540 2EZ, or Form 540NR.

Name(s) as shown on tax return

JUSSIARA COSTA PEREIRA

Your SSN or ITIN

216 - 95 - 8689

If you are separated from your spouse/registered domestic partner (RDP), filing a separate return, and meet the requirements to claim the California Earned Income Tax Credit (EITC) (see instructions), check here ☒ ☐

Before you begin:

If you claim the California EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years. If you are claiming the California EITC, you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California tax return. If you qualify for the California EITC, you may also qualify for the Young Child Tax Credit (YCTC) and/or the Foster Youth Tax Credit (FYTC). You may also qualify for the YCTC if you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less. See instructions for additional information.

Follow Step 1 through Step 11 in the instructions to determine if you meet the requirements to complete this form, and to figure the amount of the credit(s).

Part I Qualifying Information (See Step 1 in the instructions before completing this part.)

- 1 **a** Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? ☒ Yes ☒ No
- b** Has the Franchise Tax Board (FTB) previously disallowed your California EITC? ☒ Yes ☒ No
- 2 Federal AGI (federal Form 1040 or 1040-SR, line 11) .00
- 3 Federal EIC (federal Form 1040 or 1040-SR, line 27) .00

Part II Investment Income Information

- 4 Investment Income. See instructions for Step 2 - Investment Income .00

Part III Qualifying Child Information (See Step 3 in the instructions before completing this part.)

You must complete Part I and Part II before filling out Part III. **If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.**

Qualifying Child Information (Complete line 5 through line 12 for each child under Child 1, Child 2, or Child 3, as applicable.)

	Child 1	Child 2	Child 3
5 First name			
6 Last name			
7 SSN or ITIN. See instructions.			
8 Date of birth (mm/dd/yyyy). If born after 2005 and the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10.			
9 a Was the child under age 24 at the end of 2024, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions.	☒ Yes ☐ No	☒ Yes ☐ No	☒ Yes ☐ No
b Was the child permanently and totally disabled during any part of 2024? If yes, go to line 10. If no, stop here. The child is not a qualifying child.	☒ Yes ☐ No	☒ Yes ☐ No	☒ Yes ☐ No
10 Child's relationship to you. See instructions.			
11 Number of days child lived with you in California during 2024. Do not enter more than 365 days (or more than 366 days if it is a leap year). See instr.			



12 Child's physical address during 2024. See instructions.

Child 1	a Street address (number, street, apt. no./ste. no.)			
	b City	c State	d ZIP code	

Child 2	a Street address (number, street, apt. no./ste. no.)			
	b City	c State	d ZIP code	

Child 3	a Street address (number, street, apt. no./ste. no.)			
	b City	c State	d ZIP code	

Part IV California Earned Income (See Step 5 in the instructions.)

13	Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions	• 13		.00
14	IHSS payments. See instructions	• 14		.00
15	Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions.	• 15		.00
16	Subtract line 14 and line 15 from line 13	• 16	0	.00
17	Nontaxable combat pay. See instructions	• 17		.00
18	Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions	• 18	15,138	.00
a	Business name	•	JUSSIARA COSTA PEREIRA	
b	Business address	•	4080 HANCOCK STREET	
			City	State
			SAN DIEGO	CA
c	Business license number	•		
d	SEIN	•		
e	Business code	•	492000	
19	California earned income. Add line 16, line 17, and line 18	• 19	15,138	.00

Part V California Earned Income Tax Credit (Complete Step 6 in the instructions.)

20	California EITC. Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23a	• 20	155	.00



Part VI Part-Year Resident California Earned Income Tax Credit (See Step 7 in the instructions.)

- 21 CA exemption credit percentage from Form 540NR, line 38. See instructions . . . ☒ 21
- 22 **Part-year resident EITC.** Multiply line 20 by line 21.
This amount should also be entered on Form 540NR, line 85 . . . • 22 .00

Part VII Young Child Tax Credit (See Step 8 in the instructions before completing this part.)

- 23 **California earned income.** Enter the amount from form FTB 3514, line 19. If the amount entered here is greater than \$0, do not complete line 23a or line 23b and continue on to line 24 . . . ☒ 23 .00
- a **Total** wages, salaries, tips, and other employee compensation. See instructions • 23a .00
- b If your **total** net loss exceeds \$34,602 or your federal AGI exceeds \$31,950, check the box. See instructions . . . •
- 24 **Available Young Child Tax Credit** . . . 24 1,154 .00
- If the amount on line 23 is \$26,626 or less, skip line 25 through line 27 and enter \$1,154 on line 28. If applicable, complete line 29 and line 30.
 - If the amount on line 23 is greater than \$26,626, complete line 25 through line 28. If applicable, complete line 29 and line 30.
- 25 Excess earned income over threshold. Subtract \$26,626 from line 23 . . . • 25 .00
- 26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round . . . ☒ 26
- 27 **Reduction amount.** Multiply line 26 by \$21.67. Enter the result as a decimal out to two decimal places, **do not** round . . . • 27
- 28 **Young Child Tax Credit.**
- If you did not need to complete line 25 through line 27, your credit is the \$1,154 from line 24.
 - If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit amount is **between** \$0 and \$1, enter \$1. If your credit amount is over \$1, round to the nearest whole dollar.
- This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 23b . . . • 28 .00

Part VIII Part-Year Resident Young Child Tax Credit (See Step 9 in the instructions.)

- 29 CA exemption credit percentage from Form 540NR, line 38. See instructions . . . ☒ 29
- 30 **Part-year resident YCTC.** Multiply line 28 by line 29.
This amount should also be entered on Form 540NR, line 86 . . . • 30 .00

Part IX Foster Youth Tax Credit (See Step 10 in the instructions before completing this part.)

- 31 Who is claiming the FYTC? If both spouses/RDPs qualify, you must each check the box that applies to you. See instructions.
- a Primary Taxpayer: My name is the first name listed on this return . . . • ☐
- b Spouse/RDP: My name is listed as the spouse/RDP on this joint return . . . • ☐
- 32 Qualifying foster youth information. See instructions.
- | | Primary Taxpayer | Spouse/RDP |
|----------------------|----------------------|----------------------|
| a First name . . . • | <input type="text"/> | <input type="text"/> |
| b Last name . . . • | <input type="text"/> | <input type="text"/> |



33 To better assist us in verifying your eligibility, please check the applicable box(es) below. See instructions.

a Primary Taxpayer: By checking the box and signing the tax return to which this form is attached, I certify that I am the primary taxpayer listed on this return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC ☐

b Spouse/RDP: By checking the box and signing the tax return to which this form is attached, I certify that I am the spouse/RDP listed on this joint return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC ☐

Note: Each individual who claims the FYTC and does not check the applicable box above must attach to this return a letter issued by a county or state agency confirming that individual's status as a foster youth at or after age 13, or other proof of status, as a condition of receiving the FYTC.

34 **California earned income.** Enter the amount from form FTB 3514, line 19 ☒ 34 .00

35 **Available Foster Youth Tax Credit** ☒ 35 .00

- If the amount on line 34 is \$26,626 or less, skip line 36 through line 38 and enter on line 35 and line 39 the following amount.
 - > If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter \$1,154 on line 35 and line 39.
 - > If both taxpayer **and** spouse/RDP are claiming the FYTC, enter \$2,308 on line 35 and line 39.If applicable, complete line 40 and line 41.
- If the amount on line 34 is greater than \$26,626, complete line 36 through line 38 and enter on line 35 the following amount.
 - > If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter \$1,154 on line 35.
 - > If both taxpayer **and** spouse/RDP are claiming the FYTC, enter \$2,308 on line 35.If applicable, complete line 40 and line 41.

36 Excess earned income over threshold. Subtract \$26,626 from line 34 ☒ 36 .00

37 Divide line 36 by 100. Enter the result as a decimal out to two decimal places, **do not** round ☒ 37

38 **Reduction amount** ☒ 38

- If either the taxpayer **or** spouse/RDP is claiming the FYTC, multiply line 37 by \$21.67. Enter the result as a decimal out to two decimal places, **do not** round.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, multiply line 37 by \$43.34. Enter the result as a decimal out to two decimal places, **do not** round.

39 Foster Youth Tax Credit.

- If you did not need to complete line 36 through line 38, and either the taxpayer **or** spouse/RDP is claiming the FYTC, the credit is the \$1,154 from line 35.
- If you did not need to complete line 36 through line 38, and both taxpayer **and** spouse/RDP are claiming the FYTC, the credit is the \$2,308 from line 35.
- If you completed line 36 through line 38, to compute your credit, subtract line 38 from line 35. If your credit amount is **between** \$0 and \$1, enter \$1. If your credit amount is over \$1, round to the nearest whole dollar.

This amount should also be entered on Form 540, line 77; or Form 540 2EZ, line 23c ☒ 39 .00

Part X Part-Year Resident Foster Youth Tax Credit (See Step 11 in the instructions.)

40 CA exemption credit percentage from Form 540NR, line 38. See instructions . . ☒ 40

41 **Part-year resident FYTC.** Multiply line line 39 by line 40. This amount should also be entered on Form 540NR, line 87 ☒ 41 .00

**Paid Preparer's Due Diligence Checklist
for California Earned Income Tax Credit****2024****3596**

Attach to taxpayer's original or amended California Form 540, 540 2EZ, or 540NR.

Name(s) as shown on tax return

JUSSIARA COSTA PEREIRA

SSN or ITIN

216-95-8689

Part I Due Diligence Requirements

- 1 a** Preparer's name **1a** CRISTINA M HAS
- b** Preparer's PTIN **1b** P01914573
- c** Preparer's license, registration, or enrollment type. Check one box
- ☐ CPA ☐ EA ☐ Attorney ☒ CTEC ☐ Other (specify) _____
- If CPA, Attorney, or Other, enter license, registration, or enrollment state **1c** _____
- d** Preparer's license, registration, or enrollment number **1d** A284052
- 2** Did you complete form FTB 3514, California Earned Income Tax Credit, based on current information provided by the taxpayer or reasonably obtained by you? **2** ☒ Yes ☐ No
- 3** Did you complete the California Earned Income Tax Credit Worksheet found in the form FTB 3514 instructions, or your own worksheet that provides the same information as the form FTB 3514 worksheet? **3** ☒ Yes ☐ No
- 4** 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 California Earned Income Tax Credit (EITC)
 - Review information to determine that the taxpayer is eligible to claim the credit and for what amount **4** ☒ Yes ☐ No
- 5** Did any information provided by the taxpayer, a third party, or reasonably known to you, in connection with preparing form FTB 3514, appear to be incorrect, incomplete, or inconsistent?
(If "Yes," answer questions 5a and 5b. If "No," go to question 6.) **5** ☐ Yes ☒ No
- a** Did you make reasonable inquiries to determine the correct, complete, and consistent information? **5a** ☐ Yes ☐ No
- 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 form FTB 3514.) **5b** ☐ Yes ☐ No
- 6** Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 5b, a copy of this form, a copy of applicable worksheets, a record of how, when, and from whom the information used to prepare form FTB 3514 and worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for or to figure the amount for the credit **6** ☒ Yes ☐ No
- List those documents provided by the taxpayer, if any, that you relied on.
- _____

- 7** Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the EITC claimed on the return if his/her return is selected for audit? **7** ☒ Yes ☐ No
- 8** If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct federal Form 1040, Form 1040-SR, Schedule C, Schedule F, or Schedule SE? **8** ☒ Yes ☐ No
N/A



Part II Due Diligence Questions

- 9 a** Have you determined that the taxpayer is eligible to claim the EITC for the number of qualifying children claimed, or is eligible to claim the EITC without a qualifying child? (If the taxpayer is claiming the EITC and does not have a qualifying child, skip questions 9b and 9c and go to Part III.) **9a** ☒ Yes ☐ No
- 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? **9b** ☐ Yes ☐ No
- c** Did you explain to the taxpayer the rules about claiming the EITC when a child is the qualifying child of more than one person (tiebreaker rules)? **9c** ☐ Yes ☐ No
- ☐ N/A

Part III Credit Eligibility Certification

You have complied with all the due diligence requirements 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 and in what amount;
- B.** Complete form FTB 3596 truthfully and accurately and complete the actions described in this checklist;
- C.** Submit form FTB 3596 in the manner required; and
- D.** Keep all five of the following records for 4 years from the latest of the dates specified in the instructions under Document Retention:
1. A copy of form FTB 3596,
 2. The EITC worksheet(s) or your own worksheet(s),
 3. Copies of any taxpayer documents you relied on to determine eligibility for and to figure the amount of EITC,
 4. A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's answers.

If you have not complied with all the due diligence requirements for the EITC claimed, you may have to pay a \$500 penalty for each failure to comply.

- 10** Do you certify that all of the answers on form FTB 3596 are, to the best of your knowledge, true, correct, and complete? **10** ☒ Yes ☐ No

CA-COMP	Three-year State Tax Return Comparison			2024
Name(s) as shown on return Jussiara Costa Pereira			Taxpayer ID Number 216 - 95 - 8689	
[State] Income Tax Return	2022	2023	2024	Difference 2023-2024
Filing Status	S	S	S	
Gross Income	22,682	22,005	13,926	(8,079)
Additions				
Subtractions				
Exemptions	140	144	149	5
Standard Deduction	5,202	5,363	5,540	177
Itemized Deduction				
Deductions	5,202	5,363		(5,363)
Taxable Income	17,480	16,642	8,386	(8,256)
Actual State Income				
State Income Tax	109	84		(84)
Local Taxes				
Use Tax				
Contributions				
Income Tax Withheld				
Estimates and Extension payments				
Underpayment Penalty				
Overpayment Applied to Next Year				
Refund			155	155
Balance Due	49	8		(8)
Marginal tax rate	2.000000	2.000000	1.000000	(1.000000)
Effective tax rate	0.620000	0.500000		(0.500000)

FOR TAX YEAR 2023

JUSSIARA COSTA PEREIRA

Office Tax Services

5820 Miramar Rd suite 210

San Diego, CA 92121

(858)247-1680

Office Tax Services

5820 Miramar Rd suite 210
San Diego, CA 92121
contact@officetaxservices.com
Phone: (858)247-1680 | Fax: (858)251-0279

February 27, 2024

Jussiara Costa Pereira
4080 Hancock Street APT 4306
San Diego, CA 92110

Subject: Preparation of Your 2023 Tax Returns

Jussiara Costa Pereira:

Thank you for choosing Office Tax Services to assist you with your 2023 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 2023 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 not perform accounting services 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. Email 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. Your return may be prepared overseas if our workflow chooses it as the best option.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, canceled checks, etc., in a secure location in case these items are needed later to prove accuracy and completeness of a return. We are not responsible for storage of your tax return and documents for more than a year.

After the tax return preparation, we require full payment for our services before the disclosure of the tax return results. Once the draft is submitted, you will have the opportunity to add full protection coverage and support for any event of audit, letter, or identity theft that might happen after your tax return is filed. This support is only offered via protection plus and before your tax return is filed. We will request your careful review, approval, and signature before submitting your tax return to the tax authorities.

Our return policy contemplates no return of the initial amount paid since it is a service. You can have a credit of 50% of the initial value for future services, towards any service (ITIN, income tax, business formation, or bookkeeping). Credit policy does not apply to consultations rendered. To request a credit, please send an email to contact@officetaxservices.com with the type of service, the date of service, and the reason for the credit within 30 days of the service date.

Our engagement to prepare your 2023 tax returns will conclude with the delivery of the completed returns to you (if paper-filing) or your signature and our subsequent submittal of your tax return (if e-filing). 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.

To affirm that this letter correctly summarizes the arrangements for this work, sign this letter in the proper space indicated.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (858)247-1680.

Sincerely,



Cristina M Hass
Office Tax Services

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

Accepted By:

Taxpayer

Spouse

Date

Office Tax Services

5820 Miramar Rd suite 210
San Diego, CA 92121
contact@officetaxservices.com
Phone: (858)247-1680 | Fax: (858)251-0279

February 27, 2024

Jussiara Costa Pereira
4080 Hancock Street APT 4306
San Diego, CA 92110

Jussiara Costa Pereira:

Below is a summary of your 2023 tax year.

Return Type	Refund/Balance Due	Transaction Method
Federal Income Tax	\$141 Balance Due	Mail a check
California Income Tax	\$8 Balance Due	Mail a check

The following returns will be e-filed and do not need to be mailed to the taxing authority:

- * California Income Tax

The following returns were e-filed and accepted:

- * Federal Income Tax - accepted February 27, 2024

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

ESTIMATED TAX FOR 2024

Federal Income Tax

Quarter	Estimate Due	Due Date	Transaction Method
1st	\$470	April 15, 2024	Mail a check
2nd	\$470	June 17, 2024	Mail a check
3rd	\$470	September 16, 2024	Mail a check
4th	\$470	January 15, 2025	Mail a check

Sincerely,

A handwritten signature in black ink, appearing to read 'Cristina Hass'.

Cristina M Hass
Office Tax Services

Office Tax Services

5820 Miramar Rd suite 210
San Diego, CA 92121
contact@officetaxservices.com
Phone: (858)247-1680 | Fax: (858)251-0279

February 27, 2024

Jussiara Costa Pereira
4080 Hancock Street APT 4306
San Diego, CA 92110

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 (858)247-1680.

Sincerely,



Cristina M Hass
Office Tax Services

Office Tax Services

5820 Miramar Rd suite 210
San Diego, CA 92121
contact@officetaxservices.com
Phone: (858)247-1680 | Fax: (858)251-0279

Customer Name	Customer Information	
Jussiara Costa Pereira 4080 Hancock Street APT 4306 San Diego, CA 92110	Invoice #:	
	Date:	February 27, 2024
	Phone:	(619)415-7418
	E-mail:	jussiara65@gmail.com

Your 2023 tax return was prepared by Cristina M Hass.

Description		Fee
Federal And Supplemental Forms		
Form 1040	U.S. Individual Income Tax Return	175.00
Schedule A	Itemized Deductions	75.00
Schedule C	Profit or Loss from Business	120.00
Form 4797	Sales of Business Property	80.00
California Forms		

Total Forms	4	Forms Subtotal	450.00
Adjustments			
Discount			-75.00
		Subtotal	375.00
		Total Balance Due	375.00

Payment due upon receipt. Thank you for your business!

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____		See separate instructions.
Your first name and middle initial Jussiara	Last name Costa Pereira	Your social security number 216-95-8689
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. 4080 Hancock Street		Apt. no. 4306
City, town, or post office. If you have a foreign address, also complete spaces below. San Diego		State CA
Foreign country name		ZIP code 92110
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)

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: _____

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
					☐	☐
					☐	☐
					☐	☐
					☐	☐

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

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	1,031
	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	1,031
	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Social security benefits	6a	
c	If you elect to use the lump-sum election method, check here (see instructions)			
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7		
8	Additional income from Schedule 1, line 10	8	24,668	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	25,699	
10	Adjustments to income from Schedule 1, line 26	10	3,694	
11	Subtract line 10 from line 9. This is your adjusted gross income	11	22,005	
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	1,631	
14	Add lines 12 and 13	14	15,481	
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	6,524	

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____	16	653
	17	Amount from Schedule 2, line 3	17	0
	18	Add lines 16 and 17	18	653
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	400
	21	Add lines 19 and 20	21	400
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	253
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	3,288
24	Add lines 22 and 23. This is your total tax	24	3,541	
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	2023 estimated tax payments and amount applied from 2022 return	26	1,710
	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	1,690	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	1,690	
33	Add lines 25d, 26, and 32. These are your total payments	33	3,400	
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	0
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	0
	b	Routing number	c Type: ☐ Checking ☐ Savings	
	d	Account number		
36	Amount of line 34 you want applied to your 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	141
	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)	
	Cristina M Hass	858-247-1680		5 4 3 2 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	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	91714	02-11-2024	Delivery	
	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. 619-415-7418	Email address jussiara65@gmail.com		

Paid Preparer Use Only	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
		02-27-2024	P01914573	
	Preparer's name Cristina M Hass	Phone no. 858-247-1680		
	Firm's name Office Tax Services			
	Firm's address 5820 Miramar Rd suite 210 San Diego, CA 92121	Firm's EIN 81-1921295		

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

2023Attachment
Sequence No. **01**

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

Jussiara Costa Pereira

Your social security number

216-95-8689**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	23,268
4	Other gains or (losses). Attach Form 4797	4	1,400
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . .	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an 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	24,668

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

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	1,644
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	2,050
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	3,694

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

2023Attachment
Sequence No. **02**

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

Jussiara Costa Pereira

Your social security number

216-95-8689**Part I Tax**

1	Alternative minimum tax. Attach Form 6251	1	0
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	3,288
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
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) 2023

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	3,288

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

Jussiara Costa Pereira

Your social security number

216-95-8689

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	400
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	400

(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	1,690
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	1,690

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

Your social security number

Jussiara Costa Pereira

216-95-8689

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	1	2,952	
2	Enter amount from Form 1040 or 1040-SR, line 11	2	22,005	
3	Multiply line 2 by 7.5% (0.075)	3	1,650	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		1,302

**Taxes You
Paid**

5	State and local taxes.			
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☒	5a	679	
b	State and local real estate taxes (see instructions)	5b		
c	State and local personal property taxes	5c		
d	Add lines 5a through 5c	5d	679	
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	679	
6	Other taxes. List type and amount:	6		
7	Add lines 5e and 6	7		679

**Interest
You Paid**

Caution: Your mortgage interest deduction may be limited. See instructions.

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐			
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a		
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		
9	Investment interest. Attach Form 4952 if required. See instructions	9		
10	Add lines 8e and 9	10		

**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	923	
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		923

**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	2,904	
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐			

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

Schedule A (Form 1040) 2023

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(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 Jussiara Costa Pereira		Social security number (SSN) 216-95-8689
A Principal business or profession, including product or service (see instructions) Delivery		B Enter code from instructions 492000
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) City, town or post office, state, and ZIP code	4080 Hancock Street APT 4306 San Diego, CA 92110
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____	
G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses	☒ Yes ☐ No
H If you started or acquired this business during 2023, check here	☐
I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions	☐ Yes ☐ No
J If "Yes," did you or will you file required Form(s) 1099?	☐ Yes ☐ 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 ☐	1	40,519
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	40,519
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	40,519
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	40,519

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18	Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	17,251	19	Pension and profit-sharing plans	19	
10 Commissions and fees	10		20	Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12 Depletion	12		b	Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23	Taxes and licenses	23	
16 Interest (see instructions):			24	Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b Other	16b		b	Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25	Utilities	25	
			26	Wages (less employment credits)	26	
			27a	Other expenses (from line 48)	27a	
			b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	17,251	29		29	23,268
29 Tentative profit or (loss). Subtract line 28 from line 7	29					
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			
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			23,268
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 ☐ All investment is at risk. 32b ☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

Name(s)

SSN

Jussiara Costa Pereira**216-95-8689****Part III Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☐ 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) 02-01-2023
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 26,337 b Commuting (see instructions) c Other 6,250
45	Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☒ No
47 a	Do you have evidence to support your deduction? ☒ Yes ☐ No
b	If "Yes," is the evidence written? ☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

48	Total other expenses. Enter here and on line 27a 48

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Social security number of person
with self-employment income

216-95-8689

Jussiara Costa Pereira

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.

1a 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 AQ	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	23,268
3 Combine lines 1a, 1b, and 2	3	23,268
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	21,488
Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
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	21,488

5a 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	21,488

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 2023	7	160,200

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11	8a	1,031

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	1,031

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	159,169

10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	2,665

11 Multiply line 6 by 2.9% (0.029)	11	623

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4 , or Form 1040-SS, Part I, line 3	12	3,288

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	1,644

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

Schedule SE (Form 1040) 2023

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))
Attach to your tax return.
Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return Jussiara Costa Pereira	Identifying number 216-95-8689

1a Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1a	
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

3 Gain, if any, from Form 4684, line 39	3	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6 Gain, if any, from line 32, from other than casualty or theft	6	0
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	0

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions	8	
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	

Part II Ordinary Gains and Losses (see instructions)

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

11 Loss, if any, from line 7	11	()
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	
13 Gain, if any, from line 31	13	1,400
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17 Combine lines 10 through 16	17	1,400
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	18b	1,400

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A 2014 Toyota Prius C		06-17-2021	02-24-2023
B			
C			
D			

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1a before completing.)	20	6,200			
21 Cost or other basis plus expense of sale	21	12,000			
22 Depreciation (or depletion) allowed or allowable	22	7,200			
23 Adjusted basis. Subtract line 22 from line 21	23	4,800			
24 Total gain. Subtract line 23 from line 20	24	1,400			
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a	7,200			
b Enter the smaller of line 24 or 25a	25b	1,400			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975. See instructions	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the smaller of line 24 or 29a. See instructions	29b				

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

30 Total gains for all properties. Add property columns A through D, line 24	30	1,400
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	1,400
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	0

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

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

Alternative Minimum Tax - Individuals

OMB No. 1545-0074

2023

Attachment
Sequence No. **32**

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

Your social security number

Jussiara Costa Pereira

216-95-8689

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	6,524
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	13,850
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	
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 \$831,150, see instructions.)	4	20,374

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 \$ 578,150 \$ 81,300 Married filing jointly or qualifying surviving spouse 1,156,300 126,500 Married filing separately 578,150 63,250 If line 4 is over the amount shown above for your filing status, see instructions.	5	81,300
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	0
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 \$220,700 or less (\$110,350 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result.	7	
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	0
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. 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	
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	0

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

Form 6251 (2023)

Credit for Qualified Retirement Savings Contributions

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8880 for the latest information.

2023

Attachment
Sequence No. 54

Name(s) shown on return

Jussiara Costa Pereira

Your social security number

216-95-8689

You **cannot** take this credit if **either** of the following applies.

- CAUTION!**
- 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).
 - 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	2,050	
2		
3	2,050	
4		
5	2,050	
6	2,000	
7		2,000

8 22,005 7 2,000

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.

- Multiply line 7 by line 9 10 400
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions 11 653
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4 12 400

* 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)

Premium Tax Credit (PTC)

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

Go to www.irs.gov/Form8962 for instructions and the latest information.**2023**Attachment
Sequence No. **73**

Name shown on your return

Jussiara Costa Pereira

Your social security number

216-95-8689**A** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size. See instructions	1	1
2a	Modified AGI. Enter your modified AGI. See instructions	2a	22,005
b	Enter the total of your dependents' modified AGI. See instructions	2b	
3	Household income. Add the amounts on lines 2a and 2b. See instructions	3	22,005
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a ☐ Alaska b ☐ Hawaii c ☒ Other 48 states and DC	4	13,590
5	Household income as a percentage of federal poverty line (see instructions)	5	161 %
6	Reserved for future use		
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	0.0044
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	97
b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	8

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

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

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	8,235	8,505	97	8,408	8,235	6,545
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						
24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					8,235
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					6,545
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					1,690

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

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28	Repayment limitation (see instructions)	28	
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	

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

Form **8962** (2023)

	Summary of Estimates				2024
Name(s) as shown on return				Tax ID Number	
Jussiara Costa Pereira				216-95-8689	
Federal					
Form: 1040-ES					
	Payment Schedule				
Due Date	04-15-2024	06-17-2024	09-16-2024	01-15-2025	Total
Total Installment Amount	470	470	470	470	1,880
Overpayment Applied	0	0	0	0	0
Net Installment Due	470	470	470	470	1,880
	Taxpayer Records				
Amount Actually Paid					
Date Paid					
Check #/Confirmation					

		a Employee's social security number 216-95-8689		OMB No. 1545-0008		Safe, accurate, FAST! Use		IRS e-file		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 84-3917958				1 Wages, tips, other compensation 609		2 Federal income tax withheld					
c Employer's name, address, and ZIP code Lisiane Bilibio DBA Liquid Bean Cafe 2002 Jimmy Durante Blvd Del Mar CA 92014				3 Social security wages 609		4 Social security tax withheld 38					
				5 Medicare wages and tips 609		6 Medicare tax withheld 9					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Jussiara Pereira Carneiro 4125 W Point Loma Blvd San Diego CA 92110 f Employee's address and ZIP code				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b					
				14 Other		12c					
						12d					
15 State Employer's state ID number CA 16866501		16 State wages, tips, etc. 609		17 State income tax		18 Local wages, tips, etc. 609		19 Local income tax 5		20 Locality name CASDI	

		a Employee's social security number 216-95-8689		OMB No. 1545-0008		Safe, accurate, FAST! Use		IRS e-file		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 95-4356030				1 Wages, tips, other compensation 422		2 Federal income tax withheld					
c Employer's name, address, and ZIP code Ralphs Grocery Company 1014 Vine Street Cincinnati OH 45202				3 Social security wages 422		4 Social security tax withheld 26					
				5 Medicare wages and tips 422		6 Medicare tax withheld 6					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Jussiara Costa Pereira 4125 W Point Loma Blvd San Diego CA 92110 f Employee's address and ZIP code				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b					
				14 Other		12c					
						12d					
15 State Employer's state ID number CA 355-5771-9		16 State wages, tips, etc. 422		17 State income tax		18 Local wages, tips, etc. 422		19 Local income tax 4		20 Locality name CASDI	

W-2 Detail Listing

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

2023

Tax ID Number

Name(s) as shown on return

[illegible]

Computation of Regular Tax

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

2023

Name(s) as shown on return

Tax ID Number

Jussiara Costa Pereira

216-95-8689

Statement for line 16 of Form 1040

Tax from Tax Table found in form instructions \$ 653

\$ 653 Tax computed using only available method

Form	8995	Qualified Business Income Deduction Simplified Computation	OMB No. 1545-2294
Department of the Treasury Internal Revenue Service		Attach to your tax return. Go to www.irs.gov/Form8995 for instructions and the latest information.	2023 Attachment Sequence No. 55
Name(s) shown on return Jussiara Costa Pereira			Your taxpayer identification number 216-95-8689

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	Schedule C: Delivery	216-95-8689	23,024
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2 23,024	
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 23,024	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5 4,605
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 4,605
11	Taxable income before qualified business income deduction (see instructions)	11 8,155	
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 8,155	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 1,631
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 1,631
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)

Amount from Form 1040, line 11..... **22,005**
Amount from Form 1040, line 12..... **13,850**

Line 11 above is the difference between these amounts..... **8,155**

TAX RETURN COMPARISON
2021 / 2022 / 2023

2023

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

Name(s) as shown on return Jussiara Costa Pereira			Identifying number 216-95-8689	
	2021	2022	2023	Difference 2022-2023
Filing Status	Single	Single	Single	
Number of Dependents				
Income				
Wages, salaries, tips, etc.		2,709	1,031	(1,678)
Taxable interest and dividends				
Taxable state and local refunds				
Alimony				
Business income (loss)	7,174	22,329	23,268	939
Gains (losses)			1,400	1,400
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	7,174	25,038	25,699	661
Adjusted Gross Income				
Half of self-employment tax	507	1,578	1,644	66
IRA deduction			2,050	2,050
Other adjustments		778		(778)
Total Adjusted Gross Income	6,667	22,682	22,005	(677)
Deductions				
Medical deductions			1,302	1,302
State and local taxes			679	679
Interest				
Contributions			923	923
Other deductions				
Total itemized deductions			2,904	2,904
Standard deduction	12,550	12,950	13,850	900
Total deductions claimed	12,550	12,950	13,850	900
Qualified Business Income Deduction		1,946	1,631	(315)
Tax and Credits				
Taxable Income		7,786	6,524	(1,262)
Tax		778	653	(125)
Credits			400	400
Self-employment tax	1,014	3,155	3,288	133
Other taxes				
Total Tax	1,014	3,933	3,541	(392)
Payments				
Withholdings		14		(14)
Estimated tax payments	513		1,710	1,710
Earned income credit	1,021			
Other payments and credits	836	1,641	1,690	49
Estimated tax penalty				
Overpayment	1,356			
Overpayment applied				
Refund	1,356			
Balance Due		2,278	141	(2,137)
Marginal tax rate	10.00	10.00	10.00	
Effective tax rate		9.99	10.01	0.02

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

Tax ID Number

216-95-8689

T/S	Payer Name	Nonemployee compensation	Federal	State		
			W/H	Income		W/H
T	DoorDash Inc	1,797			CA	
T	Maplebear Inc	38,722			CA	
T	Taxpayer Totals	40,519				

2023 California Resident Income Tax Return

540

ATTACH FEDERAL RETURN

216-95-8689 COST
JUSSIARA COSTA PEREIRA

23 PBA 492000

4080 HANCOCK STREET APT 4306
SAN DIEGO CA 92110

02-16-1965

Principal Residence

Enter your county at time of filing (see instructions)

SAN DIEGO

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.

City

State

ZIP code

If your California filing status is different from your federal filing status, check the box here

Filing Status

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 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 \$144 = \$ 144

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions 8 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 9 X \$144 = \$

Your name:

JUSSIARA COSTA PE

Your SSN or ITIN:

216958689

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name			
Last Name			
SSN. See instructions.			
Dependent's relationship to you			

Total dependent exemptions **10** X \$446 = **11** \$

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 **11** \$ 144

12 State wages from your federal Form(s) W-2, box 16 **12** 1031 .00

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 **13** 22005 .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** 22005 .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** 22005 .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 \$5,363
• Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP . . . \$10,726 } **18** 5363 .00

If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- **19** 16642 .00

31 Tax. Check the box if from: ☒ Tax Table ☐ Tax Rate Schedule

• ☐ FTB 3800 • ☐ FTB 3803 **31** 228 .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions **32** 144 .00

33 Subtract line 32 from line 31. If less than zero, enter -0- **33** 84 .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** 84 .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:

JUSSIARA COSTA PE

Your SSN or ITIN:

216958689

Special Credits

- 45 To claim more than two credits, see instructions. Attach Schedule P (540) . . . • 45 .00
- 46 Nonrefundable Renter's Credit. See instructions . . . • 46 .00
- 47 Add line 40 through line 46. These are your total credits . . . • 47 .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0- . . . • 48 .00

Other Taxes

- 61 Alternative Minimum Tax. Attach Schedule P (540) . . . • 61 .00
- 62 Mental Health Services Tax. See instructions . . . • 62 .00
- 63 Other taxes and credit recapture. See instructions . . . • 63 .00
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax . . . • 64 .00

Payments

- 71 California income tax withheld. See instructions . . . • 71 .00
- 72 2023 California estimated tax and other payments. See instructions . . . • 72 .00
- 73 Withholding (Form 592-B and/or Form 593). See instructions . . . • 73 .00
- 74 Excess SDI (or VPD) withheld. See instructions . . . • 74 .00
- 75 Earned Income Tax Credit (EITC). See instructions . . . • 75 .00
- 76 Young Child Tax Credit (YCTC). See instructions . . . • 76 .00
- 77 Foster Youth Tax Credit (FYTC). See instructions . . . • 77 .00
- 78 Add line 71 through line 77. These are your total payments.
See instructions . . . • 78 .00

Use Tax

- 91 **Use Tax.** Do not leave blank. See instructions . . . • 91 .00
- 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 .00

Overpaid Tax/Tax Due

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 . . • 93 .00
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 . . • 94 .00
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,
subtract line 92 from line 93 . . . • 95 .00
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,
subtract line 93 from line 92 . . . • 96 .00
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95 . . . • 97 .00

Your name:

JUSSIARA COSTA PE

Your SSN or ITIN:

216958689

Overpaid Tax/Tax Due	98	Amount of line 97 you want applied to your 2024 estimated tax	•	98		.00
	99	Overpaid tax available this year. Subtract line 98 from line 97	•	99		.00
	100	Tax due. If line 95 is less than line 64, subtract line 95 from line 64	⊙	100	8	.00

Contributions			Code	Amount	
	California Seniors Special Fund. See instructions	•	400		.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	•	401		.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program	•	403		.00
	California Breast Cancer Research Voluntary Tax Contribution Fund	•	405		.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund	•	406		.00
	Emergency Food for Families Voluntary Tax Contribution Fund	•	407		.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	•	408		.00
	California Sea Otter Voluntary Tax Contribution Fund	•	410		.00
	California Cancer Research Voluntary Tax Contribution Fund	•	413		.00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund	•	422		.00
	State Parks Protection Fund/Parks Pass Purchase	•	423		.00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund	•	424		.00
	Keep Arts in Schools Voluntary Tax Contribution Fund	•	425		.00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	•	438		.00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	•	439		.00
	Rape Kit Backlog Voluntary Tax Contribution Fund	•	440		.00
	Suicide Prevention Voluntary Tax Contribution Fund	•	444		.00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund	•	445		.00	
110	Add amounts in code 400 through code 445. This is your total contribution	•	110		.00

Your name:

JUSSIARA COSTA PE

Your SSN or ITIN:

216958689

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.

8

.00

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**

8

.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**

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 ☐ Savings • Account number • **116** Direct deposit amount

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number ☐ Type ☐ Checking ☐ Savings • Account number • **117** Direct deposit amount

Refund and Direct Deposit

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 Side 6

Your name: **JUSSIARA COSTA PE** Your SSN or ITIN: **216958689**

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)

02-27-2024

☒ Your email address. Enter only one email address.

☒ Preferred phone number

JUSSIARA65@GMAIL.COM

619-415-7418

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? See instructions.

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)

OFFICE TAX SERVICES

☐ PTIN

P01914573

Firm's address

5820 MIRAMAR RD SUITE 210 SAN DIEGO, CA 92121

☐ Firm's FEIN

811921295

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

CRISTINA M HASS

858-247-1680

2023 California Earned Income Tax Credit

3514

Attach to your California Form 540, Form 540 2EZ, or Form 540NR.

Name(s) as shown on tax return

JUSSIARA COSTA PEREIRA

Your SSN or ITIN

216 - 95 - 8689

If you are separated from your spouse/registered domestic partner (RDP), filing a separate return, and meet the requirements to claim the California Earned Income Tax Credit (EITC) (see instructions), check here

**Before you begin:**

If you claim the California EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years. If you are claiming the California EITC, you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California tax return. If you qualify for the California EITC, you may also qualify for the Young Child Tax Credit (YCTC) and/or the Foster Youth Tax Credit (FYTC). You may also qualify for the YCTC if you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less. See instructions for additional information.

Follow Step 1 through Step 11 in the instructions to determine if you meet the requirements to complete this form, and to figure the amount of the credit(s).

Part I Qualifying Information (See Specific Instructions.)

- 1 **a** Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? ☒ Yes ☒ No
- b** Has the Franchise Tax Board (FTB) previously disallowed your California EITC? ☒ Yes ☒ No
- 2 Federal AGI (federal Form 1040 or 1040-SR, line 11) .00
- 3 Federal EIC (federal Form 1040 or 1040-SR, line 27) .00

Part II Investment Income Information

- 4 Investment Income. See instructions for Step 2 - Investment Income .00

Part III Qualifying Child Information (See Step 3 in the instructions.)

You must complete Part I and Part II before filling out Part III. If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.

Qualifying Child Information (Complete line 5 through line 12 for each child under Child 1, Child 2, or Child 3, as applicable.)

	Child 1	Child 2	Child 3
5 First name			
6 Last name			
7 SSN or ITIN. See instructions.			
8 Date of birth (mm/dd/yyyy). If born after 2004 and the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10.			
9 a Was the child under age 24 at the end of 2023, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions.	☒ Yes ☐ No	☒ Yes ☐ No	☒ Yes ☐ No
b Was the child permanently and totally disabled during any part of 2023? If yes, go to line 10. If no, stop here. The child is not a qualifying child.	☒ Yes ☐ No	☒ Yes ☐ No	☒ Yes ☐ No
10 Child's relationship to you. See instructions.			
11 Number of days child lived with you in California during 2023. Do not enter more than 365 days. See instructions.			



12 Child's physical address during 2023. See instructions.

Child 1 ☐ ☐

a Street address (number, street, apt. no./ste. no.)

b City **c** State **d** ZIP code

Child 2 ☐ ☐

a Street address (number, street, apt. no./ste. no.)

b City **c** State **d** ZIP code

Child 3 ☐ ☐

a Street address (number, street, apt. no./ste. no.)

b City **c** State **d** ZIP code

Part IV California Earned Income

13	Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions	• 13	1,031	.00
14	IHSS payments. See instructions	• 14		.00
15	Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions.	• 15		.00
16	Subtract line 14 and line 15 from line 13	• 16	1,031	.00
17	Nontaxable combat pay. See instructions	• 17		.00
18	Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions	• 18	21,624	.00

a Business name ☐ ☐

Street address (number, street, apt. no./ste. no.)

b Business address ☐ ☐

City State ZIP code

c Business license number ☐

d SEIN ☐

e Business code ☐

19	California earned income. Add line 16, line 17, and line 18	• 19	22,655	.00

Part V California Earned Income Tax Credit (Complete Step 6 in the instructions.)

20	California EITC. Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23a	• 20	76	.00



Part VI Part-Year Resident California Earned Income Tax Credit

- 21 CA exemption credit percentage from Form 540NR, line 38. See instructions . . . 21
- 22 **Part-year resident EITC.** Multiply line 20 by line 21.
This amount should also be entered on Form 540NR, line 85 • 22 .00

Part VII Young Child Tax Credit (See Step 8 in the instructions before completing this part.)

- 23 **California earned income.** Enter the amount from form FTB 3514, line 19. If the amount entered here is greater than \$0, do not complete line 23a or line 23b and continue on to line 24 23 .00
- a **Total** wages, salaries, tips, and other employee compensation. See instructions •23a .00
If your **total** federal net loss exceeds \$33,497 or your federal AGI
- b exceeds \$30,950, check the box. See instructions • ☐
- 24 **Available Young Child Tax Credit** 24 1,117 .00
- If the amount on line 23 is \$25,775 or less, skip line 25 through line 27 and enter \$1,117 on line 28. If applicable, complete line 29 and line 30.
 - If the amount on line 23 is greater than \$25,775, complete line 25 through line 28. If applicable, complete lines 29 and line 30.
- 25 Excess earned income over threshold. Subtract \$25,775 from line 23 • 25 .00
- 26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round 26
- 27 **Reduction amount.** Multiply line 26 by \$21.66. Enter the result as a decimal out to two decimal places, **do not** round ■ 27
- 28 **Young Child Tax Credit.**
- If you did not need to complete line 25 through line 27, your credit is the \$1,117 from line 24.
 - If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit amount is **between** \$0 and \$1, enter \$1. If your credit amount is over \$1, round to the nearest whole dollar.
- This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 23b • 28 .00

Part VIII Part-Year Resident Young Child Tax Credit (See Step 9 in the instructions.)

- 29 CA Exemption credit percentage from Form 540NR, line 38. See instructions . . . 29
- 30 **Part-year resident YCTC.** Multiply line 28 by line 29.
This amount should also be entered on Form 540NR, line 86 • 30 .00

Part IX Foster Youth Tax Credit (See Step 10 in the instructions.)

- 31 Who is claiming the FYTC? If both spouses/RDPs qualify, you must each check the box that applies to you. See instructions.
- a Primary Taxpayer: My name is the first name listed on this return • ☐
- b Spouse/RDP: My name is listed as the spouse/RDP on this joint return • ☐
- 32 Qualifying foster youth information. See instructions.
- | | Primary Taxpayer | Spouse/RDP |
|--------------------------|----------------------|----------------------|
| a First name • | <input type="text"/> | <input type="text"/> |
| b Last name • | <input type="text"/> | <input type="text"/> |

2023

Paid Preparer's Due Diligence Checklist for California Earned Income Tax Credit

3596

Attach to taxpayer's original or amended California Form 540, 540 2EZ, or 540NR.

Name(s) as shown on tax return

JUSSIARA COSTA PEREIRA

SSN or ITIN

216-95-8689

Part I Due Diligence Requirements

- 1 a Preparer's name 1a CRISTINA M HAS
- b Preparer's PTIN 1b P01914573
- c Preparer's license, registration, or enrollment type. Check one box
- ☐ CPA ☐ EA ☐ Attorney ☒ CTEC ☐ Other (specify) _____
- If CPA, Attorney, or Other, enter license, registration, or enrollment state 1c _____
- d Preparer's license, registration, or enrollment number 1d A284052
- 2 Did you complete form FTB 3514, California Earned Income Tax Credit, based on current information provided by the taxpayer or reasonably obtained by you? 2 ☒ Yes ☐ No
- 3 Did you complete the California Earned Income Tax Credit Worksheet found in the form FTB 3514 instructions, or your own worksheet that provides the same information as the form FTB 3514 worksheet? 3 ☒ Yes ☐ No
- 4 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 California Earned Income Tax Credit (EITC)
 - Review information to determine that the taxpayer is eligible to claim the credit and for what amount
- 4 ☒ Yes ☐ No
- 5 Did any information provided by the taxpayer, a third party, or reasonably known to you, in connection with preparing form FTB 3514, appear to be incorrect, incomplete, or inconsistent?
(If "Yes," answer questions 5a and 5b. If "No," go to question 6.) 5 ☐ Yes ☒ No
- a Did you make reasonable inquiries to determine the correct, complete, and consistent information? 5a ☐ Yes ☐ No
- 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 form FTB 3514.) 5b ☐ Yes ☐ No
- 6 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 5b, a copy of this form, a copy of applicable worksheets, a record of how, when, and from whom the information used to prepare form FTB 3514 and worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for or to figure the amount for the credit 6 ☒ Yes ☐ No
- List those documents provided by the taxpayer, if any, that you relied on.
- _____
- _____
- _____
- _____
- 7 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the EITC claimed on the return if his/her return is selected for audit? 7 ☒ Yes ☐ No
- 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct federal Form 1040, Form 1040-SR, Schedule C, Schedule F, or Schedule SE? 8 ☒ Yes ☐ No
- N/A



Part II Due Diligence Questions

- 9 a** Have you determined that the taxpayer is eligible to claim the EITC for the number of qualifying children claimed, or is eligible to claim the EITC without a qualifying child? (If the taxpayer is claiming the EITC and does not have a qualifying child, skip questions 9b and 9c and go to Part III.) **9a** ☒ Yes ☐ No
- 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? **9b** ☐ Yes ☐ No
- c** Did you explain to the taxpayer the rules about claiming the EITC when a child is the qualifying child of more than one person (tiebreaker rules)? **9c** ☐ Yes ☐ No
- ☐ N/A

Part III Credit Eligibility Certification

You have complied with all the due diligence requirements 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 and in what amount;
- B.** Complete form FTB 3596 truthfully and accurately and complete the actions described in this checklist;
- C.** Submit form FTB 3596 in the manner required; and
- D.** Keep all five of the following records for 4 years from the latest of the dates specified in the instructions under Document Retention:
1. A copy of form FTB 3596,
 2. The EITC worksheet(s) or your own worksheet(s),
 3. Copies of any taxpayer documents you relied on to determine eligibility for and to figure the amount of EITC,
 4. A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's answers.

If you have not complied with all the due diligence requirements for the EITC claimed, you may have to pay a \$500 penalty for each failure to comply.

- 10** Do you certify that all of the answers on form FTB 3596 are, to the best of your knowledge, true, correct, and complete? **10** ☒ Yes ☐ No

2023

Sales of Business Property

(Also, Involuntary Conversions and Recapture Amounts Under IRC Sections 179 and 280F(b)(2))

D-1

Complete and attach this schedule to your tax return only if your California gains or losses are different from your federal gains or losses.

Name(s) as shown on tax return

SSN, ITIN, CA SOS file no., California Corp. no., or FEIN

Jussiara Costa Pereira

216-95-8689

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft - Property

Held More Than 1 Year. Use federal Form 4684, Casualties and Thefts, to report involuntary conversions from casualty and theft.

1a	Enter the gross proceeds from sales or exchanges reported to you for 2023 on federal Form 1099-B, Proceeds from Broker and Barter Exchange Transactions, or federal Form 1099-S, Proceeds from Real Estate Transactions (or a substitute statement), that you are including on line 2 or line 10, (column (d), or on line 23	1a
b	Enter the total amount of gain that you are including on lines 2, 10, and 27 due to the partial dispositions of MACRS assets. See instr.	1b
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets. See instr.	1c

2	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Date sold (mm/dd/yyyy)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (Loss) Subtract (f) from the sum of (d) and (e)

3	Gain, if any, from federal Form 4684, line 39	3
4	IRC Section 1231 gain from installment sales from form FTB 3805E, line 26 or line 37	4
5	IRC Section 1231 gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)	5
6	Gain, if any, from line 35, from other than casualty and theft	6
7	Combine line 2 through line 6. Enter gain or (loss) here and on the appropriate line as follows:	7

IRC Section 179 Assets: For reporting the sale or disposition of assets for which an IRC Section 179 expense deduction was claimed in a prior year, see instr. **Partnerships or LLCs (classified as partnerships):** Enter the gain or (loss) on Schedule K (565 or 568), line 10. Skip lines 8, 9, 11, and 12 below. **S corporations:** If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain, continue to line 8. **All others:** If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain and you did not have any prior year IRC Section 1231 losses, or they were recaptured in an earlier year, enter the gain as follows: **Forms 540 and 540NR filers,** enter the gain on Schedule D (540 or 540NR), line 1, and skip lines 8, 9, and 12 below; **Forms 100 and 100W filers,** enter the gain on Forms 100 or 100W, Side 6, Schedule D, Part II, line 6, and skip lines 8, 9, and 12 below.

8	Nonrecaptured net IRC Section 1231 losses from prior years. Enter as a positive number. See instructions	8
9	Subtract line 8 from line 7. If zero or less, enter -0-	9

S corporations: If line 9 is more than zero, enter this amount on Schedule D (100S), Section B, Part II, line 5 and enter the amount, if any, from line 8 on line 12 below. If line 9 is zero, enter the amount from line 7 on line 12 below. **All others:** If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the amount from line 9 as follows: **Forms 540 and 540NR filers,** enter as a capital gain on Schedule D (540 or 540NR), line 1; **Forms 100 and 100W filers,** enter the gain on Forms 100 or 100W, Side 6, Schedule D, Part II, line 6. If line 9 is zero, enter the amount from line 7 on line 12 below. See instr.

Part II Section A - Ordinary Gains and Losses

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

11	Loss, if any, from line 7	11	()
12	Gain, if any, from line 7, or amount from line 8, if applicable. See instructions	12	
13	Gain, if any, from line 34	13	1,400
14	Net gain or (loss) from federal Form 4684, line 31 and line 38a (completed using California amounts)	14	
15	Ordinary gain from installment sales from form FTB 3805E, line 25 or line 36. See instructions	15	
16	Ordinary gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)	16	
17	Combine line 10 through line 16	17	1,400

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

a	If the loss on line 11 includes a loss from federal Form 4684, Section B, Part II, column (b)(ii) of line 30 or line 35, enter that part of the loss here. See instructions	18a
b	Redetermine the gain or (loss) on line 17, excluding the loss, if any, on line 18a. Enter here and on line 20	18b

1,400



Part II Section B - Adjusting California Ordinary Gain or Loss For individual tax returns (Forms 540 and 540NR) only.

19	Enter ordinary federal gain or (loss) from federal Schedule 1 (Form 1040), line 4	☒	19	1,400
20	Enter ordinary California gain or (loss) from line 18b	☒	20	1,400
21	Ordinary gain or loss adjustment: Compare line 19 and line 20. See instructions.			
	a If line 19 is more than line 20, enter the difference here and on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 4, col. B	☒	21a	0
	b If line 20 is more than line 19, enter the difference here and on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 4, col. C	☒	21b	

Part III Gain from Disposition of Property Under IRC Sections 1245, 1250, 1252, 1254, and 1255

Description of IRC Sections 1245, 1250, 1252, 1254, and 1255 property.

22 A	☒ 2014 Toyota Prius C	☒ 06/17/2021	☒ 02/24/2023
B	☒	☒	☒
C	☒	☒	☒
D	☒	☒	☒

Relate the properties on lines 22A through 22D to these columns ▶		Property A	Property B	Property C	Property D
23	Gross sales price	23 ☒ 6,200	☒	☒	☒
24	Cost or other basis plus expense of sale	24 ☒ 12,000	☒	☒	☒
25	Depreciation (or depletion) allowed or allowable	25 ☒ 7,200	☒	☒	☒
26	Adjusted basis. Subtract line 25 from line 24	26 ☒ 4,800	☒	☒	☒
27	Total gain. Subtract line 26 from line 23	27 ☒ 1,400	☒	☒	☒
28	If IRC Section 1245 property:				
	a Depreciation allowed or allowable from line 25	28a ☒ 7,200	☒	☒	☒
	b Enter the smaller of line 27 or line 28a	28b ☒ 1,400	☒	☒	☒
29	If IRC Section 1250 property: If straight-line depreciation was used, enter -0- on line 29g, except for a corp. subject to IRC Sec. 291:				
	a Additional depreciation after 12/31/76. See instructions	29a ☒	☒	☒	☒
	b Applicable percentage multiplied by the smaller of line 27 or line 29a. See instructions	29b ☒	☒	☒	☒
	c Subtract line 29a from line 27. If line 27 is not more than line 29a, skip line 29d and line 29e	29c ☒	☒	☒	☒
	d Additional depreciation after 12/31/70 and before 1/1/77	29d ☒	☒	☒	☒
	e Enter the smaller of line 29c or line 29d	29e ☒	☒	☒	☒
	f IRC Section 291 amount (for corporations only). See instructions	29f ☒	☒	☒	☒
	g Add line 29b, line 29e, and line 29f	29g ☒	☒	☒	☒
30	If IRC Section 1252 property: Skip section if you did not dispose of farm land or if form is being completed for a partnership.				
	a Soil, water, and land clearing expenses	30a ☒	☒	☒	☒
	b Applicable percentage multiplied by line 30a. See instructions .	30b ☒	☒	☒	☒
	c Enter the smaller of line 27 or line 30b	30c ☒	☒	☒	☒
31	If IRC Section 1254 property:				
	a Intangible drilling and development costs deducted after 12/31/76	31a ☒	☒	☒	☒
	b Enter the smaller of line 27 or line 31a	31b ☒	☒	☒	☒
32	If IRC Section 1255 property:				
	a Applicable percentage of payments excluded from income under IRC Section 126	32a ☒	☒	☒	☒
	b Enter the smaller of line 27 or line 32a	32b ☒	☒	☒	☒

Summary of Part III Gains. Complete property column A through column D for line 23 through line 32b before going to line 33.

33	Total gains for all properties. Add column A through column D of line 27	☒	33	1,400
34	Add column A through column D of lines 28b, 29g, 30c, 31b, and 32b. Enter here and on line 13	☒	34	1,400
35	Subtract line 34 from line 33. Enter the portion from other than casualty and theft here and on line 6. Enter the portion from casualty and theft on federal Form 4684, line 33	☒	35	

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

		(a) Expense deductions	(b) Recovery deductions
36	Expense deductions or recovery deductions. See instructions	36 ☒	☒
37	Depreciation or recovery deductions. See instructions	37 ☒	☒
38	Recapture amount. Subtract line 37 from line 36. See instructions	38 ☒	☒

CA-COMP	Three-year State Tax Return Comparison			2023
Name(s) as shown on return Jussiara Costa Pereira				Taxpayer ID Number 216-95-8689
[State] Income Tax Return	2021	2022	2023	Difference 2022-2023
Filing Status	S	S	S	
Gross Income	6,667	22,682	22,005	(677)
Additions				
Subtractions				
Exemptions	129	140	144	4
Standard Deduction		5,202	5,363	161
Itemized Deduction	5,626			
Deductions	5,626	5,202		(5,202)
Taxable Income	1,041	17,480	16,642	(838)
Actual State Income				
State Income Tax		109	84	(25)
Local Taxes				
Use Tax				
Contributions				
Income Tax Withheld				
Estimates and Extension payments				
Underpayment Penalty				
Overpayment Applied to Next Year				
Refund	195			
Balance Due		49	8	(41)
Marginal tax rate	1.000000	2.000000	2.000000	
Effective tax rate		0.620000	0.500000	(0.120000)



33 To better assist us in verifying your eligibility, please check the applicable box(es) below. See instructions.

a Primary Taxpayer: By checking the box and signing the tax return to which this form is attached, I certify that I am the primary taxpayer listed on this return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC ☐

b Spouse/RDP: By checking the box and signing the tax return to which this form is attached, I certify that I am the spouse/RDP listed on this joint return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC ☐

Note: Each individual who claims the FYTC and does not check the applicable box above must attach to this return a letter issued by a county or state agency confirming that individual's status as a foster youth at or after age 13, or other proof of status, as a condition of receiving the FYTC.

34 **California earned income.** Enter the amount from form FTB 3514, line 19 ☐ 34 .00

35 **Available Foster Youth Tax Credit** ☐ 35 .00

- If the amount on line 34 is \$25,775 or less, skip line 36 through line 38 and enter on line 35 and line 39 the following amount.
 - > If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter \$1,117 on line 35 and line 39.
 - > If both taxpayer **and** spouse/RDP are claiming the FYTC, enter \$2,234 on line 35 and line 39.If applicable, complete line 40 and line 41.
- If the amount on line 34 is greater than \$25,775, complete line 36 through line 38 and enter on line 35 the following amount.
 - > If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter \$1,117 on line 35.
 - > If both taxpayer **and** spouse/RDP are claiming the FYTC, enter \$2,234 on line 35.If applicable, complete line 40 and line 41.

36 Excess earned income over threshold. Subtract \$25,775 from line 34 ☐ 36 .00

37 Divide line 36 by 100. Enter the result as a decimal out to two decimal places, **do not** round ☒ 37

38 **Reduction amount** ☐ 38

- If either the taxpayer **or** spouse/RDP is claiming the FYTC, multiply line 37 by \$21.66. Enter the result as a decimal out to two decimal places, **do not** round.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, multiply line 37 by \$43.32. Enter the result as a decimal out to two decimal places, **do not** round.

39 Foster Youth Tax Credit.

- If you did not need to complete line 36 through line 38, and either the taxpayer **or** spouse/RDP is claiming the FYTC, the credit is the \$1,117 from line 35.
- If you did not need to complete line 36 through line 38, and both taxpayer **and** spouse/RDP are claiming the FYTC, the credit is the \$2,234 from line 35.
- If you completed line 36 through line 38, to compute your credit, subtract line 38 from line 35. If your credit amount is **between** \$0 and \$1, enter \$1. If your credit amount is over \$1, round to the nearest whole dollar.

This amount should also be entered on Form 540, line 77; or Form 540 2EZ, line 23c ☐ 39 .00

Part X Part-Year Resident Foster Youth Tax Credit (See Step 11 in the instructions.)

40 CA exemption credit percentage from Form 540NR, line 38. See instructions . . . ☒ 40

41 **Part-year resident FYTC.** Multiply line line 39 by line 40. This amount should also be entered on Form 540NR, line 87 ☐ 41 .00

**Exhibit 2 - Supporting
Documentation - Joint
Sponsor: Erica Marie
Nogueira**



Type / Type / Tipo Code / Code / Código Passport No. / No du Passeport / No de Pasaporte

P

USA

575681542

Surname / Nom / Apellidos

NOGUEIRA

Given Names / Prénoms / Nombres

ERICA MARIE

Nationality / Nationalité / Nacionalidad

UNITED STATES OF AMERICA

Date of birth / Date de naissance / Fecha de nacimiento

08 Sep 1985

Place of birth / Lieu de naissance / Lugar de nacimiento

Sex / Sexe / Sexo

MASSACHUSETTS, U.S.A.

F

Date of issue / Date de délivrance / Fecha de expedición

Authority / Autorité / Autoridad

17 Jul 2017

United States

Date of expiration / Date d'expiration / Fecha de caducidad

Department of State

16 Jul 2027

Endorsements / Mentions Spéciales / Anotaciones

SEE PAGE 27

USA

P<USANOGUEIRA<<ERICA<MARIE<<<<<<<<<<<<<<
5756815427USA8509082F2707163285470092<997774

2025 Individual Return
prepared for:

Franco P and Erica Nogueira
7695 Stalmer Street A
San Diego, CA 92111

Linda G. Osborne, CPA
1545 Grand Avenue
San Diego, CA 92109
(858) 483-8299

**LINDA G. OSBORNE, CPA
1545 GRAND AVENUE
SAN DIEGO, CA 92109
(858) 483-8299**

March 5, 2026

Franco P and Erica Nogueira
7695 Stalmer Street A
San Diego, CA 92111

Dear Franco & Erica,

Your 2025 Federal Individual Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879 - IRS e-file Signature Authorization. No tax is payable with the filing of this return. The refund of \$7,492 will be directly deposited into your checking account.

Your 2025 California Individual Income Tax Return will be electronically filed with the Franchise Tax Board upon receipt of a signed Form 8879 - California e-file Signature Authorization. No tax is payable with the filing of this return. The refund of \$1,321 will be directly deposited into your checking account.

Please be sure to call if you have any questions.

Sincerely,

Linda G. Osborne

Linda G. Osborne, CPA
1545 Grand Avenue
San Diego, CA 92109
(858) 483-8299

Client 1205
March 5, 2026

Franco P and Erica Nogueira
7695 Stalmer Street A
San Diego, CA 92111
Work: (508) 802-8131 Mobile: (619) 985-3880

FEDERAL FORMS

Form 1040	2025 U.S. Individual Income Tax Return
Schedule 1	Additional Income and Adjustments to Income
Schedule C	Profit or Loss From Business
Schedule D	Capital Gains and Losses
Form 4562	Depreciation and Amortization
Form 8829	Expenses for Business Use of Your Home
Form 8879	IRS e-file Signature Authorization
Form 8889	Health Savings Accounts
Form 8949	Sales and Other Dispositions of Capital Assets
Form 8995	Qualified Business Income Deduction
	Depreciation Schedules

CALIFORNIA FORMS

Form 540	2025 California Resident Income Tax Return
Schedule CA	California Adjustments
Form 3885A	Depreciation and Amortization Adjustments
Schedule A	Itemized Deductions
Form 8879	California e-file Signature Authorization
	California Depreciation Schedules

FEE SUMMARY

Preparation Fee	\$	350.00
Amount Due	\$	350.00

Linda G. Osborne, CPA

1545 Grand Avenue
San Diego, CA 92109
(858) 483-8299

Client 1205
March 5, 2026

Franco P and Erica Nogueira

7695 Stalmer Street A
San Diego, CA 92111
Work: (508) 802-8131 Mobile: (619) 985-3880

Your invoice is based on the time & forms required to
prepare a complete and accurate tax return. Increased forms
& time required by new tax law may have affected my charges.
Please make checks payable to "Linda G Osborne, CPA"
Venmo payments: @LindaOsborneCPA Phone: 7762

Stay safe and healthy!

Linda

Franco P and Erica Nogueira

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	2025	2024	Diff
INCOME			
Wages, salaries, tips, etc.....	109,974	112,135	-2,161
Interest income.....	1,470	1,886	-416
Dividend income.....	220	186	34
Business income.....	-5,565	-1,737	-3,828
Capital gain or loss.....	3,069	2,290	779
Other income.....	20	0	20
Total income.....	109,188	114,760	-5,572
ADJUSTMENTS TO INCOME			
Health savings account deduction.....	500	0	500
Student loan interest deduction.....	903	172	731
Total adjustments.....	1,403	172	1,231
Adjusted gross income.....	107,785	114,588	-6,803
ITEMIZED DEDUCTIONS			
Taxes.....	9,308	10,000	-692
Interest.....	9,834	10,883	-1,049
Contributions.....	985	725	260
Total itemized deductions.....	20,127	21,608	-1,481
TAX COMPUTATION			
Standard deduction.....	31,500	29,200	2,300
Larger of itemized or standard deduction.....	31,500	29,200	2,300
Qualified business income deduction.....	0	1	-1
Taxable income.....	76,285	85,387	-9,102
Tax before credits.....	8,316	9,505	-1,189
CREDITS			
Foreign tax credit.....	0	5	-5
Total credits.....	0	5	-5
Tax after credits.....	8,316	9,500	-1,184
OTHER TAXES			
Total tax.....	8,316	9,500	-1,184
PAYMENTS & REFUNDABLE CREDITS			
Federal income tax withheld.....	15,808	16,511	-703
Total payments.....	15,808	16,511	-703
REFUND OR AMOUNT DUE			
Amount overpaid.....	7,492	7,011	481
Amount refunded to you.....	7,492	7,011	481
Amount you owe.....	0	0	0
TAX RATES			
Ordinary income tax bracket.....	12.0%	12.0%	0.0%
Effective tax rate.....	10.9%	11.1%	-0.2%

Franco P and Erica Nogueira

_**_*

	2025	2024	Diff
FEDERAL ADJUSTED GROSS INCOME			
Federal adjusted gross income.....	107,785	114,588	-6,803
CALIFORNIA SUBTRACTIONS			
Adjustments to income.....	-500	0	-500
Total subtractions from federal AGI.....	-500	0	-500
CALIFORNIA ADDITIONS			
Business income or (loss).....	173	778	-605
Total additions to federal AGI.....	173	778	-605
ADJUSTED GROSS INCOME			
Adjusted gross income.....	108,458	115,366	-6,908
ITEMIZED DEDUCTIONS			
Itemized deduction before limitation.....	16,528	18,130	-1,602
California itemized deductions.....	16,528	18,130	-1,602
California standard deduction.....	11,412	11,080	332
TAX COMPUTATION			
Total taxable income.....	91,930	97,236	-5,306
Tax.....	2,584	2,987	-403
Exemption credits.....	306	298	8
Net tax.....	2,278	2,689	-411
PAYMENTS			
California income tax withheld.....	3,599	3,862	-263
Total payments.....	3,599	3,862	-263
REFUND OR AMOUNT DUE			
Amount overpaid.....	1,321	1,173	148
Amount you owe.....	0	0	0
Amount refunded to you.....	1,321	1,173	148
TAX RATES			
Marginal tax rate.....	6.0%	6.0%	0.0%
Effective tax rate.....	2.5%	2.8%	-0.3%

Franco P and Erica Nogueira

_**_*

Federal**2025 Federal Form 1040 Electronic Financial Transaction Information.**

The taxpayer will receive a refund of \$7,492 which will be deposited directly into the following account.

Name of Bank: Citibank
Routing Transit Number: 322271724
Account Number: ****-**-****
Account Type: Checking

California**2025 California Form 540 Electronic Financial Transaction Information.**

The taxpayer will receive a refund of \$1,321 which will be deposited directly into the following account.

Name of Bank: Citibank
Routing Transit Number: 322271724
Account Number: ****-**-****
Account Type: Checking

DO NOT MAIL

Franco P and Erica Nogueira

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Forms needed for this return

Federal: 1040, Sch 1, Sch C, Sch D, 4562, 8829, 8879, 8889, 8949, 8995
California: 540, Sch CA, 3885A, Sch A, e-file Instructions, e-file Consent
e-file Form 8879

Tax Rates

	<u>Marginal</u>	<u>Effective</u>
Federal	12.0%	10.9%
California	6.0%	2.5%

Carryovers to 2026Federal Carryovers

Total Qualified Business Loss Carryforward (QBI)	7,302.
Bus Use of Home Operating Expenses	3,903.
Bus Use of Home Depr/Casualty	1,957.
AMT Bus Use of Home Operating Exp	3,903.
AMT Bus Use of Home Depr/Casualty	1,957.

California Carryovers

Bus Use of Home Operating Expenses	3,903.
Bus Use of Home Depr/Casualty	1,957.
AMT Bus Use of Home Operating Exp	3,903.
AMT Bus Use of Home Depr/Casualty	1,957.

**FTB e-file
Tax Return Signature / Consent to Disclosure**

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2025 e-file Handbook for Authorized e-file Providers*.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN 33769441503
(enter EFIN plus 5 Self-Selected numerics)

DO NOT MAIL

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

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

OMB No. 1545-0074

Submission Identification Number (SID) ►

Taxpayer's name

Franco P Nogueira

Spouse's name

Erica Nogueira

Social security number

-**-*

Spouse's social security number

-**-*

Part I Tax Return Information – Tax Year Ending December 31, 2025 (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	107,785.
2	Total tax.....	2	8,316.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099.....	3	15,808.
4	Amount you want refunded to you.....	4	7,492.
5	Amount you owe.....	5	

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

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

Taxpayer's PIN: check one box only

☒ I authorize Linda G. Osborne, CPA to enter or generate my PIN 01205 as my
ERO firm name Enter five digits, but don't enter all zeros
signature on the income tax return (original or amended) I am now authorizing.

☐ 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 Linda G. Osborne, CPA to enter or generate my PIN 02439 as my
ERO firm name Enter five digits, but don't enter all zeros
signature on the income tax return (original or amended) I am now authorizing.

☐ 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.33769441503

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 ► Linda G. Osborne

Date ►

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

BAA For Paperwork Reduction Act Notice, see your tax return instructions.Form **8879** (Rev. 01-2021)

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , , ending , See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased ☐ Spouse

☐ Other

Your first name and middle initial
Franco P Nogueira

Last name

Your social security number
-**-*

If joint return, spouse's first name and middle initial
Erica Nogueira

Last name

Spouse's social security number
-**-*

Home address (number and street). If you have a P.O. box, see instructions.
7695 Stalmer Street A

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.
San Diego, CA 92111

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☒

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)

Check only one box. ☒ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS)

☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: ☐ 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 2025, 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

Dependents (see instructions)	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently & totally disabled	☐ Full-time student ☐ Permanently & totally disabled	☐ Full-time student ☐ Permanently & totally disabled	☐ Full-time student ☐ Permanently & totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents
☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.				

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.

1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	109,974.
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 31	1f	
g Wages from Form 8919, line 6	1g	
h Other earned income (see instructions). Enter type and amount:	1h	
i Nontaxable combat pay election (see instructions) 1i		
z Add lines 1a through 1h	1z	109,974.
2a Tax-exempt interest 2a	b Taxable interest 2b	1,470.
3a Qualified dividends 3a 146.	b Ordinary dividends 3b	220.
c Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b		
4a IRA distributions 4a	b Taxable amount 4b	
c Check if (see instructions). 1 ☐ Rollover 2 ☐ QCD 3 ☐		
5a Pensions and annuities 5a	b Taxable amount 5b	
c Check if (see instructions). 1 ☐ Rollover 2 ☐ PSO 3 ☐		
6a Social security benefits 6a	b Taxable amount 6b	
c If you elect to use the lump-sum election method, check here (see instructions) ☐		
d If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here . . . ☐		
7a Capital gain or (loss). Attach Schedule D if required	7a	3,069.
b Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)		
8 Additional income from Schedule 1, line 10	8	-5,545.
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9	109,188.
10 Adjustments to income from Schedule 1, line 26	10	1,403.
11a Subtract line 10 from line 9. This is your adjusted gross income	11a	107,785.

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

Form **1040** (2025) Created 9/5/25
FDIA0112L 11/14/25

Tax and Credits	11b	Amount from line 11a (adjusted gross income).....			11b	107,785.	
	12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent					
Standard Deduction for — • Single or Married filing separately, \$15,750 • Married filing jointly or Qualifying surviving spouse, \$31,500 • Head of household, \$23,625 • If you checked a box on line 12a, 12b, 12c, or 12d, see instructions.	b	☐ Spouse itemizes on a separate return			c	☐ You were a dual-status alien	
	d	You: ☐ Were born before January 2, 1961 ☐ Are blind					
		Spouse: ☐ Was born before January 2, 1961 ☐ Is blind					
	e	Standard deduction or itemized deductions (from Schedule A).....			12e	31,500.	
	13a	Qualified business income deduction from Form 8995 or Form 8995-A.....			13a		
	b	Additional deductions from Schedule 1-A, line 38.....			13b		
	14	Add lines 12e, 13a, and 13b.....			14	31,500.	
	15	Subtract ln 14 from ln 11b. If zero or less, enter -0-. This is your taxable income.....			15	76,285.	
	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814					
		2 ☐ 4972 3 ☐			16	8,316.	
	17	Amount from Schedule 2, line 3.....			17		
	18	Add lines 16 and 17.....			18	8,316.	
	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	8,316.	
	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	8,316.	
	Payments and Refundable Credits	25	Federal income tax withheld from:				
		a	Form(s) W-2.....		25a	15,808.	
b		Form(s) 1099.....		25b			
c		Other forms (see instructions).....		25c			
d		Add lines 25a through 25c.....		25d	15,808.		
26		2025 estimated tax payments and amount applied from 2024 return..... If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):			26		
27a		Earned income credit (EIC).....		27a			
b		Clergy filing Schedule SE (see instructions).....			☐		
c		If you do not want to claim the EIC, check here.....			☐		
28		Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here.....		28			
29		American opportunity credit from Form 8863, line 8.....		29			
30		Refundable adoption credit from Form 8839, line 13.....		30			
31	Amount from Schedule 3, line 15.....		31				
32	Add lines 27a, 28, 29, 30, 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	15,808.		
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid.....			34	7,492.	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here.... ☐			35a	7,492.	
	b	Routing number..... 322271724		c	Type: ☒ Checking ☐ Savings		
Amount You Owe	d	Account number..... 40036474324					
	36	Amount of line 34 you want applied to your 2026 estimated tax..			36		
Third Party Designee	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		
Sign Here	Do you want to allow another person to discuss this return with the IRS? See instructions..... ☒ Yes. Complete below. ☐ No						
	Designee's name Linda G. Osborne		Phone no. (858) 483-8299	Personal identification number (PIN) 41503			
Paid Preparer Use Only	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. (619) 985-3880		Email address				
Paid Preparer Use Only	Preparer's name Linda G. Osborne		Preparer's signature Linda G. Osborne	Date	PTIN P01203346		
	Firm's name Linda G. Osborne, CPA		Phone no. (858) 483-8299		Check if: ☒ Self-employed		
	Firm's address 1545 Grand Avenue San Diego, CA 92109		Firm's EIN 11-3666830				

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

2025

Attachment
Sequence No. 01

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

Franco P and Erica Nogueira

Your social security number

-**-*

For 2025, 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	-5,565.
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid:	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: See Statement 1	8z	20.
9	Total other income. Add lines 8a through 8z	9	20.
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	-5,545.

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	500.
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here. ☐	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. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐	20	
21	Student loan interest deduction.....	21	903.
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	1,403.

Schedule 1 (Form 1040) 2025

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(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

2025

Attachment
Sequence No. 09

Name of proprietor

Franco P Nogueira

Social security number (SSN)

-**-*

A Principal business or profession, including product or service (see instructions)

Software Sales

B Enter code from instructions

455000

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses. ☒ Yes ☐ No

H If you started or acquired this business during 2025, check here

I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions. ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ 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	☐	1	500.
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	500.
4	Cost of goods sold (from line 42)		4	
5	Gross profit. Subtract line 4 from line 3		5	500.
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	500.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8	18	Office expense (see instructions)	18	111.
9	Car and truck expenses (see instructions)	9	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	a	Vehicles, machinery, and equipment	20a	
12	Depletion	12	b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14	22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15	23	Taxes and licenses	23	105.
16	Interest (see instructions):		24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a	a	Travel	24a	
b	Other	16b	b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17	25	Utilities	25	
		300.	26	Wages (less employment credits)	26	
			27a	Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
			b	Other expenses (from line 48)	27b	4,737.
28	Total expenses before expenses for business use of home. Add lines 8 through 27b		28		28	6,065.
29	Tentative profit or (loss). Subtract line 28 from line 7		29		29	-5,565.
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		30	
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		31	-5,565.
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	☒ All investment is at risk.	32a	
			32b	☐ Some investment is not at risk.	32b	

For Paperwork Reduction Act Notice, see the separate instructions.

FDIZ0112L 08/22/25

Schedule C (Form 1040) 2025 Created 4/3/25

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.	☐ Yes ☐ 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)	
44	Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for: a Business b Commuting (see instructions) c Other	
45	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47 a	Do you have evidence to support your deduction?	☐ Yes ☐ No
	b If "Yes," is the evidence written?	☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-27a, or line 30.

Business Conference	3,200.
Dues and Subscriptions	1,537.
48 Total other expenses. Enter here and on line 27b.	48 4,737.

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

2025

Attachment
Sequence No. **12**

Name(s) shown on return

Franco P and Erica Nogueira

Your social security number

-**-*

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA 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.....	3,216.	3,024.		192.
1b Totals for all transactions reported on Form(s) 8949 with Box A or Box G checked..				
2 Totals for all transactions reported on Form(s) 8949 with Box B or Box H checked..				
3 Totals for all transactions reported on Form(s) 8949 with Box C or Box I 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.....				7 192.

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 or Form 1099-DA 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.....	8,224.	6,314.		1,910.
8b Totals for all transactions reported on Form(s) 8949 with Box D or Box J checked..				
9 Totals for all transactions reported on Form(s) 8949 with Box E or Box K checked..				
10 Totals for all transactions reported on Form(s) 8949 with Box F or Box L checked..	3,557.	2,590.		967.
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.....				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				12
13 Capital gain distributions. See the instructions.....				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.....				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back.....				15 2,877.

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	3,069.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7a. 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 7a. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.	18	0.
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7a, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	()
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2025

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

Social security number or taxpayer identification number

Franco P and Erica Noqueira

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

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

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

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

- ☐ (D) Long-term transactions reported on **Form(s) 1099-B** showing basis **was** reported to the IRS (see **Note** above)

☐ (E) Long-term transactions reported on **Form(s) 1099-B** showing basis **was not** reported to the IRS

☒ (F) Long-term transactions, other than digital asset transactions, not reported to you on **Form 1099-B** or **Form 1099-DA**

☐ (J) Long-term transactions reported on **Form(s) 1099-DA** showing basis **was** reported to the IRS (see **Note** above)

☐ (K) Long-term transactions reported on **Form(s) 1099-DA** showing basis **was not** reported to the IRS

☐ (L) Long-term digital asset transactions not reported to you on **Form 1099-DA** or **Form 1099-B**

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	.01526327 Bitcoin	Various	5/08/25	1,500.	537.			963.
	.309221 Ethereum Ether	Various	1/23/25	1,000.	1,099.			-99.
	.327733 Ethereum Ether	Various	12/12/25	1,057.	954.			103.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D or Box J above is checked), line 9 (if Box E or Box K above is checked), or line 10 (if Box F or Box L above is checked)				3,557.	2,590.		0.	967.

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

Form 8889

Health Savings Accounts (HSAs)

OMB No. 1545-0074

Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.

2025

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.

Franco P Nogueira

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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 2025. See instructions.....	☐ Self-only	☒ Family
2	HSA contributions you made for 2025 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2025. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions.....	2	500.
3	If you were under age 55 at the end of 2025 and, on the first day of every month during 2025, you were, or were considered, an eligible individual with the same coverage, enter \$4,300 (\$8,550 for family coverage). All others , see the instructions for the amount to enter.....	3	8,550.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2025 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2025, also include any amount contributed to your spouse's Archer MSAs.....	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-.....	5	8,550.
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 2025, see the instructions for the amount to enter.....	6	4,275.
7	If you were age 55 or older at the end of 2025, married, and you or your spouse had family coverage under an HDHP at any time during 2025, enter your additional contribution amount. See instructions.....	7	
8	Add lines 6 and 7.....	8	4,275.
9	Employer contributions made to your HSAs for 2025.....	9	
10	Qualified HSA funding distributions.....	10	
11	Add lines 9 and 10.....	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-.....	12	4,275.
13	HSA deduction (see instructions).....	13	500.

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 2025 from all HSAs (see instructions).....	14a	421.
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	421.
15	Qualified medical expenses paid using HSA distributions (see instructions).....	15	421.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f.....	16	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here..... ☐		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c.....	17b	

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

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

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

FDIA2512L 08/05/25

Form 8889 (2025) Created 3/28/25

Form **8995**Department of the Treasury
Internal Revenue Service**Qualified Business Income Deduction
Simplified Computation****Attach to your tax return.**
Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-0074

2025Attachment
Sequence No. **55**

Name(s) shown on return

Franco P and Erica Nogueira

Your taxpayer identification number

-**-*

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 \$197,300 (\$394,600 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	Franco P Nogueira	***-**-****	-5,565.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	-5,565.	
3	Qualified business net (loss) carryforward from the prior year.	3	(1,737.)	
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	1.	
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	1.	
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	76,285.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	3,023.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	73,262.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		14,652.
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	(7,302.)	
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.Form **8995** (2025) Created 9/12/25

Form **8829**Department of the Treasury
Internal Revenue Service**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.

OMB No. 1545-0074

2025Attachment
Sequence No. **176**

Name(s) of proprietor(s)

Franco P Nogueira

Your social security number

-**-*

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	185
2	Total area of home.....	2	1,224
3	Divide line 1 by line 2. Enter the result as a percentage..... For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.	3	15.11 %
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	15.11 %

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	-5,565.
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	11,584.
17	Excess real estate taxes (see instructions).....	17	6,725.
18	Insurance.....	18	1,189.
19	Rent.....	19	
20	Repairs and maintenance.....	20	
21	Utilities.....	21	600.
22	Other expenses (see instructions).....	22	5,730.
23	Add lines 16 through 22.....	23	25,828.
24	Multiply line 23, column (b), by line 7.....	24	3,903.
25	Carryover of prior year operating expenses (see instructions).....	25	
26	Add line 23, column (a), line 24, and line 25.....	26	3,903.
27	Allowable operating expenses. Enter the smaller of line 15 or line 26.....	27	
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	1,957.
31	Carryover of prior year excess casualty losses and depreciation (see instructions).....	31	
32	Add lines 29 through 31.....	32	1,957.
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	0.

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions.....	37	526,280.
38	Value of land included on line 37.....	38	
39	Basis of building. Subtract line 38 from line 37.....	39	526,280.
40	Business basis of building. Multiply line 39 by line 7.....	40	79,521.
41	Depreciation percentage (see instructions).....	41	2.461 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above.....	42	1,957.

Part IV Carryover of Unallowed Expenses to 2026

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-.....	43	3,903.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-.....	44	1,957.

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

FD/A6902L 11/18/25

Form **8829** (2025) Created 10/2/25

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Franco P and Erica Nogueira

Business or activity to which this form relates

Schedule C (Business Use of Home) - Franco P Nogueira

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2025

Attachment
Sequence No. **179**

Identifying number

-**-*

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	2,500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	4,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs ..	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. ☐		

Section B — Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h 50-year property			50 yrs	MM	S/L	
i Residential rental property			27.5 yrs	MM	S/L	
j Nonresidential real property	1/01/25	79,521.	39 yrs	MM	S/L	1,957.

Section C — Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	
e 50-year			50 yrs	MM	S/L	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0812L 12/19/25

Form **4562** (2025) Created 10/9/25

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28.	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations – see instructions.	22	1,957.
23a For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f). .	23a	
b For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f).	23b	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?	☐ Yes	☐ No						
b If "Yes," is the evidence written?	☐ Yes	☐ No						
c Do you own, lease, or charter an aircraft? Check all that apply. See instructions.	☐ Own	☐ Lease ☐ Charter						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.	25							
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21.	28							
29 Add amounts in column (i), line 26. Enter here and on line 7.	29							

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles).	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31 Total commuting miles driven during the year.						
32 Total other personal (noncommuting) miles driven.						
33 Total miles driven during the year. Add lines 30 through 32.						
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?						
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) (continued)**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?.....		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.....		
39 Do you treat all use of vehicles by employees as personal use?.....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?.....		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.....		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year (see instructions):					
43 Amortization of costs that began before your 2025 tax year.....				43	
44 Total. Add amounts in column (f). See the instructions for where to report.....				44	

Form 4562 (2025)

DO NOT MAIL

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Franco P and Erica Nogueira

Business or activity to which this form relates

Schedule C - Franco P Nogueira

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2025

Attachment
Sequence No. **179**

Identifying number

-**-*

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	2,500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	4,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs ..	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	605.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	207.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. ☐		

Section B — Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h 50-year property			50 yrs	MM	S/L	
i Residential rental property			27.5 yrs	MM	S/L	
j Nonresidential real property			39 yrs	MM	S/L	

Section C — Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	
e 50-year			50 yrs	MM	S/L	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0812L 12/19/25

Form **4562** (2025) Created 10/9/25

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28.	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations – see instructions.	22	812.
23a For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f). .	23a	
b For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f).	23b	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?	☐ Yes	☐ No						
b If "Yes," is the evidence written?	☐ Yes	☐ No						
c Do you own, lease, or charter an aircraft? Check all that apply. See instructions.	☐ Own	☐ Lease ☐ Charter						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.	25							
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21.	28							
29 Add amounts in column (i), line 26. Enter here and on line 7.	29							

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles).	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31 Total commuting miles driven during the year.						
32 Total other personal (noncommuting) miles driven.						
33 Total miles driven during the year. Add lines 30 through 32.						
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?						
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) (continued)**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?.....		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.....		
39 Do you treat all use of vehicles by employees as personal use?.....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?.....		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions..... Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year (see instructions):					
43 Amortization of costs that began before your 2025 tax year.....				43	
44 Total. Add amounts in column (f). See the instructions for where to report.....				44	

Form 4562 (2025)

DO NOT MAIL

2025

Federal Statements

Page 1

Franco P and Erica Nogueira

_**_*

Statement 1
Schedule 1, Line 8z
Other Income

Apex Clearing.....	\$	19.
Robinhood Securities LLC.....		<u>1.</u>
Total	\$	<u><u>20.</u></u>

Statement 2
Form 8829, Line 22
Other Expenses

	<u>Direct</u>	<u>Indirect</u>
HOA Fees.....	\$ 0.	\$ 5,730.
Total	<u>\$ 0.</u>	<u>\$ 5,730.</u>

DO NOT MAIL

2025

General Elections

Page 1

Franco P and Erica Nogueira

_**_*

Election Not to File Form 1116 (Foreign Tax Credit)

Pursuant to IRC Section 904(j), the taxpayer hereby elects to claim the foreign tax credit without regard to the foreign tax credit limitation and without filing Form 1116 for the tax year ended 12/31/25.

DO NOT MAIL

TAXABLE YEAR

FORM

2025**California e-file Signature Authorization for Individuals****8879**

Your name

FRANCO P NOGUEIRA

Your SSN or ITIN

-**-*

Spouse's/RDP's name

ERICA NOGUEIRA

Spouse's/RDP's SSN or ITIN

-**-*

Part I Tax Return Information (whole dollars only)

- 1 California adjusted gross income (AGI). See instructions 1 108,458.
- 2 Amount you owe. See instructions 2 _____
- 3 Refund or no amount due. See instructions 3 1,321.

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, 2025, 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 LINDA G. OSBORNE, CPA to enter my PIN 01205
ERO firm name Do not enter all zeros

as my signature on my 2025 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2025 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 ▶ _____

Spouse's/RDP's PIN: Check one box only

☒ I authorize LINDA G. OSBORNE, CPA to enter my PIN 02439
ERO firm name Do not enter all zeros

as my signature on my 2025 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2025 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.

33769441503

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2025 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, 2025 Handbook for Authorized e-file Providers.

ERO's signature ▶ LINDA G. OSBORNE Date ▶ _____

APE

ATTACH FEDERAL RETURN

-**-*

NOGU

-**-*

25

PBA

455000

FRANCO

P

NOGUEIRA

ERICA

NOGUEIRA

7695 STALMER ST

APT

A

SAN DIEGO

CA

92111

06-18-1985

09-08-1985

Principal Residence

Enter your county at time of filing (see instructions)

☒ SAN DIEGO

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.

City

State

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 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 ☐ x \$153 = ☒ \$ 306.

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions ☒ 8 ☐ x \$153 = ☒ \$

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 \$153 = ☒ \$

Exemptions

Your name: **FRANCO P NOGUEIRA**

Your SSN or ITIN: *****-**-******

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name			
Last Name			
SSN. See instructions.			
Dependent's relationship to you			

Total dependent exemptions 10 ☐ x \$475 = 11 \$ 306.

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32. 11 \$ 306.

Taxable Income

12 State wages from your federal Form(s) W-2, box 16. 12 109,974.

13 Enter federal adjusted gross income (AGI) from federal Form 1040 or 1040-SR, line 11b. 13 107,785.

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. 15 107,785.

16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. 16 673.

17 California adjusted gross income. Combine line 15 and line 16. 17 108,458.

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. \$5,706
 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$11,412
 If Married/RDP filing separately or the box on line 6 is checked, **STOP.** See instructions.

 18 16,528.

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0-. 19 91,930.

Tax

31 Tax. Check the box if from: ☒ Tax Table ☐ Tax Rate Schedule

• ☐ FTB 3800 • ☐ FTB 3803. 31 2,584.

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$252,203, see instructions. 32 306.

33 Subtract line 32 from line 31. If less than zero, enter -0-. 33 2,278.

34 Tax. See instructions. Check the box if from: • ☐ Schedule G-1 • ☐ FTB 5870A. 34

35 Add line 33 and line 34. 35 2,278.

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: **FRANCO P NOGUEIRA**

Your SSN or ITIN: *****-**-******

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** 2,278.

Other Taxes

- 61** Alternative Minimum Tax. Attach Schedule P (540) ● **61** _____
- 62** Behavioral 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** 2,278.

Payments

- 71** California income tax withheld. See instructions ● **71** 3,599.
- 72** 2025 California estimated tax and other payments. See instructions ● **72** _____
- 73** Withholding (Form 592-B and/or Form 593). See instructions ● **73** _____
- 74** Refundable Program 4.0 California Motion Picture and Television Production Credit. See instructions ● **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** 3,599.

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** 3,599.
- 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** 3,599.
- 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** 1,321.

Your name: **FRANCO P NOGUEIRA**

Your SSN or ITIN: *****-**-******

Overpaid Tax/Tax Due

- 98** Amount of line 97 you want applied to your **2026** estimated tax. ● **98** _____
- 99** Overpaid tax available this year. Subtract line 98 from line 97. ● **99** 1,321.
- 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 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** _____
- 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** _____
- California Pediatric Cancer Research Voluntary Tax Contribution Fund. ● **448** _____
- Parkinson's Disease Research Voluntary Tax Contribution Fund. ● **449** _____
- 110** Add amounts in code 400 through code 449. This is your total contribution. ● **110** _____

Your name: **FRANCO P NOGUEIRA**

Your SSN or ITIN: *****-**-******

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** **1,321.**

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	● Account number	● 116 Direct deposit amount
<u>322271724</u>	☒ Checking	<u>40036474324</u>	<u>1,321.</u>
	☐ Savings		

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number	● Type	● Account number	● 117 Direct deposit amount
<u> </u>	☐ Checking	<u> </u>	<u> </u>
	☐ 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 Franchise Tax Board to share limited information from your tax return with Covered California. See instructions. ● ☐ Yes ☒ No

Organ Donor Election By checking the applicable box you authorize written consent for Donate Life California to enroll you in the Donate Life California Organ and Tissue Donor Registry, and for the Franchise Tax Board to share limited information from your tax return with Donate Life California.

If your individual information has changed since the last time you filed a tax return, and are already registered with Donate Life California, re-checking the box will send your most updated individual information to Donate Life California. If you do not check the box, Donate Life California will not enroll you in the registry at this time.

To remove your name from the registry contact Donate Life California directly. For more information, see the Consent Language in the instructions.

● ☐ Primary taxpayer
● ☐ Spouse/RDP (if joint tax return)

Sign your tax return on Side 6

Your name: FRANCO P NOGUEIRA

Your SSN or ITIN: ***-**-****

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

(619) 985-3880

**Sign
Here**

☐ Print paid preparer's name

☐ Paid preparer's phone number

LINDA G. OSBORNE

(858) 483-8299

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)

LINDA G. OSBORNE

Joint tax
return? See
instructions.

Firm's name (or yours, if self-employed)

☐ PTIN

LINDA G. OSBORNE, CPA

P01203346

Firm's address

☐ Firm's FEIN

1545 GRAND AVENUE
SAN DIEGO, CA 92109

113666830

Do you want to allow another person to discuss this tax return with us? See instructions. ☒ Yes ☐ No

Print Third Party Designee's Name

LINDA G OSBORNE

Telephone Number

(858) 483-8299

DO NOT MAIL

2025 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

SSN or ITIN

FRANCO P AND ERICA NOGUEIRA

-**-*

Part I Income Adjustment Schedule**Section A - Income** from federal Form 1040 or 1040-SR**A Federal Amounts**
(taxable amounts from your federal tax return)**B Subtractions**
See instructions**C Additions**
See instructions

1 a Total amount from federal Form(s) W-2, box 1. See instructions.	1a	☐ 109,974.	☐	☐
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 31.	1f	☐	☐	☐
g Wages from federal Form 8919, line 6.	1g	☐	☐	☐
h Other earned income. See instr. Enter type & amount. ☐	1h	☐	☐	☐
i Nontaxable combat pay election. See instructions.	1i			☐
z Add line 1a through line 1i.	1z	☐ 109,974.	☐	☐
2 Taxable interest. a ☐	2b	☐ 1,470.	☐	☐
3 Ordinary dividends. See instructions. a ☐ 146.	3b	☐ 220.	☐	☐
4 IRA distributions. See instructions. a ☐	4b	☐	☐	☐
5 Pensions and annuities. See instructions. a ☐	5b	☐	☐	☐
6 Social security benefits. a ☐	6b	☐	☐	
7 a Capital gain or (loss). See instructions.	7a	☐ 3,069.	☐	☐

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. b Date of original divorce or separation agreement. See instr. ☐	2a	☐		☐
3 Business income or (loss). See instructions. STATEMENT 1	3	☐ -5,565.	☐	☐ 173.
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	☐	☐	

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 ABL 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	☐		
v Digital assets received as ordinary income not reported elsewhere	8v	☐	☐	☐
z Other income. List type and amount. ☐ STATEMENT 2	8z	☐ 20.	☐	☐

CAIA4012L 02/10/26

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	☐ 20.	☐	☐
b1	Disaster loss deduction from form FTB 3805V. 9b1		☐	
b2	NOL deduction from form FTB 3805V 9b2		☐	
b3	NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809. 9b3		☐	
10	Total. Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions 10	☐ 109,188.	☐	☐ 173.

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	☐ 500.	☐ 500.	
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 ☐ _____ c Date of original divorce or separation agreement. See instr. ☐ _____			
20	IRA deduction. 20	☐	☐	☐
21	Student loan interest deduction. 21	☐ 903.		☐
22	Reserved for future use. 22			
23	Archer MSA deduction. 23	☐		

CAIA4012L 02/10/26

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	☐		
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 federal Trade Act of 1974.	24e	☐		
f Contributions to IRC Section 501(c)(18)(D) pension plans.	24f	☐	☐	☐
g Contributions by certain chaplains to IRC Section 403(b) plans.	24g	☐	☐	☐
h Attorney fees and court costs for actions involving certain unlawful discrimination claims.	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 federal Form 2555.	24j	☐	☐	
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041).	24k	☐		
z Other adjustments. List type and amount.				
☐	24z	☐	☐	☐
25 Total other adjustments. Add line 24a through line 24z.	25	☐	☐	☐
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions.	26	☐ 1,403.	☐ 500.	☐
27 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions.	27	☐ 107,785.	☐ -500.	☐ 173.

CAIA4012L 02/10/26

Part II Adjustments to Federal Itemized DeductionsCheck 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 . . . ☒ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11b . . . ☒ 2			
3 Multiply line 2 by 7.5% (0.075) . . . ☒ 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. ☒ 4	☒		☒
Taxes You Paid			
5 a State and local income tax or general sales taxes 5a ☒	3,599. ☒	3,599. ☒	
b State and local real estate taxes 5b ☒	5,709. ☒		
c State and local personal property taxes 5c ☒			
d Add line 5a through line 5c. 5d ☒	9,308. ☒		
e Enter the smaller of line 5d or \$40,000 (\$20,000 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 ☒	9,308. ☒	3,599. ☒	☒
6 Other taxes. List type ☒ 6 ☒	☒	☒	☒
7 Add line 5e and line 6. 7 ☒	9,308. ☒	3,599. ☒	☒
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098 8a ☒	9,834. ☒		☒
b Home mortgage interest not reported to you on federal Form 1098 8b ☒			☒
c Points not reported to you on federal Form 1098. 8c ☒			☒
d Reserved for future use. 8d			
e Add line 8a through line 8c. 8e ☒	9,834. ☒	☒	☒
9 Investment interest 9 ☒	☒	☒	☒
10 Add line 8e and line 9. 10 ☒	9,834. ☒	☒	☒

CAIA4012L 02/10/26

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.....	11 985.		
12	Other than by cash or check.....	12		
13	Carryover from prior year.....	13		
14	Add line 11 through line 13.....	14 985.		
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.....	15		
Other Itemized Deductions				
16	Other—from list in federal instructions.....	16		
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.....	17 20,127.	3,599.	
18	Total. Combine line 17 column A less column B plus column C.....	18		16,528.

Job Expenses and Certain Miscellaneous Deductions

CAIA4012L 02/10/26

19 Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions..... 19

20 Tax preparation fees..... 20 100.

21 Other expenses: investment, safe deposit box, etc. List type..... SEE STATEMENT 3 21 60.

22 Add line 19 through line 21..... 22 160.

23 Enter amount from federal Form 1040 or 1040-SR, line 11b..... 107,785.

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0..... 24 2,156.

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0..... 25 0.

26 **Total Itemized Deductions.** Add line 18 and line 25..... 26 16,528.

27 Other adjustments. See instructions. Specify..... 27

28 Combine line 26 and line 27..... 28 16,528.

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.....	\$252,203
Head of household.....	\$378,310
Married/RDP filing jointly or qualifying surviving spouse/RDP.....	\$504,411

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 16,528.

30 **Enter the larger of the amount on line 29 or your standard deduction shown below:**

Single or married/RDP filing separately. See instructions.....	\$5,706
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP.....	\$11,412

Transfer the amount on line 30 to Form 540, line 18..... 30 16,528.

Name(s) as shown on tax return

FRANCO P AND ERICA NOGUEIRA

SSN or ITIN

Part I Identify the Activity as Passive or Nonpassive. (See instructions.)

Business or activity to which form FTB 3885A relates

- 1 ☐ This form is being completed for a passive activity.
☒ This form is being completed for a nonpassive activity.

BUSINESS USE OF HOME

Part II Election to Expense Certain Tangible Property (IRC Section 179)

- 2 Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions. 2

Part III Depreciation

[illegible]

4	Add the amounts on line 3, column (f)	4	1,957.
5	California depreciation for assets placed in service prior to 2025	5	
6	Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5	6	1,957.
7	Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22	7	1,957.
8 a	If line 6 is more than line 7, enter the difference here and see instructions	8 a	
b	If line 6 is less than line 7, enter the difference here and see instructions	8 b	

Part IV – Amortization

[illegible]

10	Total California amortization from this activity. Add the amounts on line 9, column (f)	10	
11	California amortization of costs that began before 2025	11	
12	Total California amortization from this activity. Add the amounts on line 10 and line 11.....	12	
13	Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44.....	13	
14a	If line 12 is more than line 13, enter the difference here and see instructions.....	14a	
b	If line 12 is less than line 13, enter the difference here and see instructions.....	14b	

Do not complete this form if your California depreciation amounts are the same as federal amounts.

Name(s) as shown on tax return

SSN or ITIN

FRANCO P AND ERICA NOGUEIRA

_**_*

Part I Identify the Activity as Passive or Nonpassive. (See instructions.)

Business or activity to which form FTB 3885A relates

- 1 ☐ This form is being completed for a passive activity.
☒ This form is being completed for a nonpassive activity.

SCHEDULE C

Part II Election to Expense Certain Tangible Property (IRC Section 179)

- 2** Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions. **2**

Part III Depreciation

[illegible]

4	Add the amounts on line 3, column (f)	4	121.
5	California depreciation for assets placed in service prior to 2025	5	518.
6	Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5	6	639.
7	Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22	7	812.
8 a	If line 6 is more than line 7, enter the difference here and see instructions	8 a	
b	If line 6 is less than line 7, enter the difference here and see instructions	8 b	173.

Part IV – Amortization

[illegible]

10	Total California amortization from this activity. Add the amounts on line 9, column (f)	10	
11	California amortization of costs that began before 2025	11	
12	Total California amortization from this activity. Add the amounts on line 10 and line 11.....	12	
13	Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44.....	13	
14a	If line 12 is more than line 13, enter the difference here and see instructions.....	14a	
b	If line 12 is less than line 13, enter the difference here and see instructions.....	14b	

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

For California Only
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

2025

Attachment
Sequence No. **07**

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

Franco P and Erica Nogueira

Your social security number

-**-*

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 11b. 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(SALT).			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box. ☐	5a	3,599.	
	b	State and local real estate taxes (see instructions)	5b	5,709.	
	c	State and local personal property taxes	5c		
	d	Add lines 5a through 5c	5d	9,308.	
	e	Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately). If Form 1040 or 1040-SR, line 11b is more than \$500,000 (\$250,000 if married filing separately), or if you completed Form 2555, Form 4563, or excluded income from Puerto Rico, see instructions.	5e	9,308.	
	6	Other taxes. List type and amount:	6		
	7	Add lines 5e and 6	7	9,308.	
	Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box. ☐		
		a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited. See St. 5	8a	9,834.
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	9,834.	
9		Investment interest. Attach Form 4952 if required. See instructions.	9		
10		Add lines 8e and 9	10	9,834.	
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. Statement. 6	11	985.
		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	985.	
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	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 12e.	17	20,127.	
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box. ☐			

2025

California Statements

Page 1

Franco P and Erica Nogueira

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Statement 1
Schedule CA, Part I, Section B, Line 3
Business Income or Loss

Depreciation Adjustment (3885A) \$ 173.
Total \$ 173.

Statement 2
Schedule CA, Part I, Section B, Line 8z, Column A
Other Income

Apex Clearing \$ 19.
Robinhood Securities LLC 1.
Total \$ 20.

Statement 3
Schedule CA, Part II, Line 21
Miscellaneous Deductions Subject to 2% AGI Limit

Investment Expense \$ 60.
Total \$ 60.

Statement 4
Schedule A, Line 5b
Real Estate Taxes

Home Office Nonbusiness Allocation \$ 5,709.
Total \$ 5,709.

Statement 5
Schedule A, Line 8a
Home Mortgage Interest Reported on Form 1098

Home Office Nonbusiness Allocation \$ 9,834.
Total \$ 9,834.

Statement 6
Schedule A, Line 11
Contributions by Cash or Check

..... \$ 985.
Total \$ 985.

Linda G. Osborne, CPA
1545 Grand Avenue
San Diego, CA 92109

Franco P and Erica Nogueira
7695 Stalmer Street A
San Diego, CA 92111

2024 Individual Return
prepared for:

Franco P and Erica Nogueira
7695 Stalmer Street A
San Diego, CA 92111

Linda G. Osborne, CPA
1545 Grand Avenue
San Diego, CA 92109
(858) 483-8299

**LINDA G. OSBORNE, CPA
1545 GRAND AVENUE
SAN DIEGO, CA 92109
(858) 483-8299**

April 14, 2025

Franco P and Erica Nogueira
7695 Stalmer Street A
San Diego, CA 92111

Dear Franco & Erica,

Your 2024 Federal Individual Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879 - IRS e-file Signature Authorization. No tax is payable with the filing of this return. The refund of \$7,011 will be directly deposited into your checking account.

Your 2024 California Individual Income Tax Return will be electronically filed with the Franchise Tax Board upon receipt of a signed Form 8879 - California e-file Signature Authorization. No tax is payable with the filing of this return. The refund of \$1,173 will be directly deposited into your checking account.

Please be sure to call if you have any questions.

Sincerely,

Linda G. Osborne

Linda G. Osborne, CPA
1545 Grand Avenue
San Diego, CA 92109
(858) 483-8299

Client 1205
April 14, 2025

Franco P and Erica Nogueira
7695 Stalmer Street A
San Diego, CA 92111
Work: (508) 802-8131 Mobile: (619) 985-3880

FEDERAL FORMS

Form 1040	2024 U.S. Individual Income Tax Return
Schedule 1	Additional Income and Adjustments to Income
Schedule 3	Additional Credits and Payments
Schedule B	Interest and Dividend Income
Schedule C	Profit or Loss From Business
Schedule D	Capital Gains and Losses
Form 4562	Depreciation and Amortization
Form 8879	IRS e-file Signature Authorization
Form 8949	Sales and Other Dispositions of Capital Assets
Form 8995	Qualified Business Income Deduction
	Depreciation Schedules

CALIFORNIA FORMS

Form 540	2024 California Resident Income Tax Return
Schedule CA	California Adjustments
Form 3885A	Depreciation and Amortization Adjustments
Schedule A	Itemized Deductions
Form 8879	California e-file Signature Authorization
	California Depreciation Schedules

FEE SUMMARY

Preparation Fee	\$	480.00
Discount		(80.00)
Amount Due	\$	400.00

Linda G. Osborne, CPA
1545 Grand Avenue
San Diego, CA 92109
(858) 483-8299

Client 1205
April 14, 2025

Franco P and Erica Nogueira
7695 Stalmer Street A
San Diego, CA 92111
Work: (508) 802-8131 Mobile: (619) 985-3880

Your invoice is based on the time & forms required to
prepare a complete and accurate tax return. Increased forms
& time required by new tax law may have affected my charges.
Please make checks payable to "Linda G Osborne, CPA"
Venmo payments: @LindaOsborneCPA Phone: 7762

Stay safe and healthy!

Linda

Franco P and Erica Nogueira

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	2024	2023	Diff
INCOME			
Wages, salaries, tips, etc.....	112,135	210,394	-98,259
Interest income.....	1,886	948	938
Dividend income.....	186	100	86
Business income.....	-1,737	0	-1,737
Capital gain or loss.....	2,290	-75	2,365
Unemployment compensation.....	0	11,700	-11,700
Other income.....	0	834	-834
Total income.....	114,760	223,901	-109,141
ADJUSTMENTS TO INCOME			
Health savings account deduction.....	0	2,391	-2,391
Student loan interest deduction.....	172	0	172
Total adjustments.....	172	2,391	-2,219
Adjusted gross income.....	114,588	221,510	-106,922
ITEMIZED DEDUCTIONS			
Taxes.....	10,000	10,000	0
Interest.....	10,883	12,153	-1,270
Contributions.....	725	725	0
Total itemized deductions.....	21,608	22,878	-1,270
TAX COMPUTATION			
Standard deduction.....	29,200	27,700	1,500
Larger of itemized or standard deduction.....	29,200	27,700	1,500
Qualified business income deduction.....	1	0	1
Taxable income.....	85,387	193,810	-108,423
Tax before credits.....	9,505	33,307	-23,802
CREDITS			
Foreign tax credit.....	5	2	3
Residential energy credits.....	0	4,884	-4,884
Total credits.....	5	4,886	-4,881
Tax after credits.....	9,500	28,421	-18,921
OTHER TAXES			
Total tax.....	9,500	28,421	-18,921
PAYMENTS & REFUNDABLE CREDITS			
Federal income tax withheld.....	16,511	38,500	-21,989
Total payments.....	16,511	38,500	-21,989
REFUND OR AMOUNT DUE			
Amount overpaid.....	7,011	10,079	-3,068
Amount refunded to you.....	7,011	10,079	-3,068
Amount you owe.....	0	0	0
TAX RATES			
Ordinary income tax bracket.....	12.0%	24.0%	-12.0%
Effective tax rate.....	11.1%	14.7%	-3.6%

Franco P and Erica Nogueira

_**_*

	2024	2023	Diff
FEDERAL ADJUSTED GROSS INCOME			
Federal adjusted gross income.....	114,588	221,510	-106,922
CALIFORNIA SUBTRACTIONS			
Unemployment compensation.....	0	11,700	-11,700
Adjustments to income.....	0	-2,391	2,391
Total subtractions from federal AGI.....	0	9,309	-9,309
CALIFORNIA ADDITIONS			
Wages, salaries, tips, etc.....	0	1,458	-1,458
Business income or (loss).....	778	0	778
Total additions to federal AGI.....	778	1,458	-680
ADJUSTED GROSS INCOME			
Adjusted gross income.....	115,366	213,659	-98,293
ITEMIZED DEDUCTIONS			
Itemized deduction before limitation.....	18,130	19,240	-1,110
California itemized deductions.....	18,130	19,240	-1,110
California standard deduction.....	11,080	10,726	354
TAX COMPUTATION			
Total taxable income.....	97,236	194,419	-97,183
Tax.....	2,987	11,387	-8,400
Exemption credits.....	298	288	10
Net tax.....	2,689	11,099	-8,410
PAYMENTS			
California income tax withheld.....	3,862	11,683	-7,821
Total payments.....	3,862	11,683	-7,821
REFUND OR AMOUNT DUE			
Amount overpaid.....	1,173	584	589
Amount you owe.....	0	0	0
Amount refunded to you.....	1,173	584	589
TAX RATES			
Marginal tax rate.....	6.0%	9.3%	-3.3%
Effective tax rate.....	2.8%	5.7%	-2.9%

Franco P and Erica Nogueira

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Federal**2024 Federal Form 1040 Electronic Financial Transaction Information.**

The taxpayer will receive a refund of \$7,011 which will be deposited directly into the following account.

Name of Bank: Citibank
Routing Transit Number: 322271724
Account Number: ****-**-****
Account Type: Checking

California**2024 California Form 540 Electronic Financial Transaction Information.**

The taxpayer will receive a refund of \$1,173 which will be deposited directly into the following account.

Name of Bank: Citibank
Routing Transit Number: 322271724
Account Number: ****-**-****
Account Type: Checking

DO NOT MAIL

2024

General Information

Page 1

Franco P and Erica Nogueira

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Forms needed for this return

Federal: 1040, Sch 1, Sch 3, Sch B, Sch C, Sch D, 4562, 8879, 8949, 8995
California: 540, Sch CA, 3885A, Sch A, e-file Instructions, e-file Consent
e-file Form 8879

Tax Rates

	<u>Marginal</u>	<u>Effective</u>
Federal	12.0%	11.1%
California	6.0%	2.8%

Carryovers to 2025

Federal Carryovers

Total Qualified Business Loss Carryforward (QBI) 1,737.

DO NOT MAIL

**FTB e-file
Tax Return Signature / Consent to Disclosure**

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2024 e-file Handbook for Authorized e-file Providers*.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN 33769441503
(enter EFIN plus 5 Self-Selected numerics)

DO NOT MAIL

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

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

OMB No. 1545-0074

Submission Identification Number (SID) ►

Taxpayer's name

Franco P Nogueira

Spouse's name

Erica Nogueira

Social security number

-**-*

Spouse's social security number

-**-*

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income.....	1	114,588.
2	Total tax.....	2	9,500.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099.....	3	16,511.
4	Amount you want refunded to you.....	4	7,011.
5	Amount you owe.....	5	

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

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

Taxpayer's PIN: check one box only

☒ I authorize Linda G. Osborne, CPA to enter or generate my PIN 01205 as my
ERO firm name Enter five digits, but don't enter all zeros
signature on the income tax return (original or amended) I am now authorizing.

☐ 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 Linda G. Osborne, CPA to enter or generate my PIN 02439 as my
ERO firm name Enter five digits, but don't enter all zeros
signature on the income tax return (original or amended) I am now authorizing.

☐ 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.33769441503
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 ► Linda G. Osborne

Date ►

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So**BAA For Paperwork Reduction Act Notice, see your tax return instructions.**Form **8879** (Rev. 01-2021)

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

See separate instructions.

Your first name and middle initial
Franco P Nogueira

Last name

Your social security number
-**-*

If joint return, spouse's first name and middle initial
Erica Nogueira

Last name

Spouse's social security number
-**-*

Home address (number and street). If you have a P.O. box, see instructions.
7695 Stalmer Street A

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.
San Diego, CA 92111

State ZIP code

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)

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):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
If more than four dependents, see instructions and check here. ☐	(1) First name Last name			Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income

1 a Total amount from Form(s) W-2, box 1 (see instructions) **1a** 112,135.

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** 112,135.

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.

2 a Tax-exempt interest 2a	2 a	b Taxable interest 2b	2 b
3 a Qualified dividends 3a	3 a 154.	b Ordinary dividends 3b	3 b 186.
4 a IRA distributions 4a	4 a	b Taxable amount 4b	4 b
5 a Pensions and annuities 5a	5 a	b Taxable amount 5b	5 b
6 a Social security benefits 6a	6 a	b Taxable amount 6b	6 b
c If you elect to use the lump-sum election method, check here (see instructions) ☐			
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐		7	2,290.
8 Additional income from Schedule 1, line 10 8		8	-1,737.
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9		9	114,760.
10 Adjustments to income from Schedule 1, line 26 10		10	172.
11 Subtract line 10 from line 9. This is your adjusted gross income 11		11	114,588.
12 Standard deduction or itemized deductions (from Schedule A) 12		12	29,200.
13 Qualified business income deduction from Form 8995 or Form 8995-A 13		13	1.
14 Add lines 12 and 13 14		14	29,201.
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15		15	85,387.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814		
	2	☐ 4972	3	☐
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	9,505.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	5.
	21	Add lines 19 and 20	21	5.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	9,500.
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	9,500.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	16,511.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	16,511.
	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	16,511.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	7,011.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	7,011.
	b	Routing number 322271724	c	Type: ☒ Checking ☐ Savings
	d	Account number 40036474324		
	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 Linda G. Osborne	Phone no. (858) 483-8299	Personal identification number (PIN) 41503

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. (619) 985-3880	Email address		

Paid Preparer Use Only	Preparer's name Linda G. Osborne	Preparer's signature Linda G. Osborne	Date	PTIN P01203346	Check if: ☒ Self-employed
	Firm's name Linda G. Osborne, CPA				Phone no. (858) 483-8299
	Firm's address 1545 Grand Avenue				Firm's EIN 11-3666830
	San Diego, CA 92109				

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

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
Franco P and Erica Nogueira

Your social security number
-**-*

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	-1,737.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an 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	-1,737.

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	172.
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, 1040-SR, or 1040-NR, line 10.....	26	172.

Schedule 1 (Form 1040) 2024

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. 03

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

Franco P and Erica Nogueira

Your social security number

-**-*

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required.	1	5.
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	
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	5.

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 B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleB for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. 08

Name(s) shown on return

Franco P and Erica Nogueira

Your social security number

-**-*

Part I

Interest

(See instructions
and the
Instructions for
Form 1040,
line 2b.)

Note: If you
received a
Form 1099-INT,
Form 1099-OID, or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the total
interest shown on
that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

Digital Fed Credit Union

Flagstar

Robinhood Securities LLC

Amount

85.

54.

1,747.

1

- 2 Add the amounts on line 1

2

1,886.

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.

3

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b.

4

1,886.

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II

Ordinary
Dividends

(See instructions
and the
Instructions for
Form 1040,
line 3b.)

Note: If you
received a
Form 1099-DIV or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the
ordinary dividends
shown on that form.

- 5 List name of payer:

Apex Clearing

Harborone Bancorp, Inc.

Robinhood Securities LLC

102.

10.

74.

5

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b.

6

186.

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign
Accounts
and Trusts

Caution: If required,
failure to file FinCEN
Form 114 may
result in substantial
penalties.
Additionally, you may
be required to file
Form 8938, Statement
of Specified Foreign
Financial Assets.
See instructions.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2024, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions.

Yes	No
	X

- If 'Yes,' are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.

- b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:

- 8 During 2024, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions.

	X

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2024

Department of the Treasury
Internal Revenue Service

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.

Attachment
Sequence No. 09

Name of proprietor

Franco P Nogueira

Social security number (SSN)

-**-*

A Principal business or profession, including product or service (see instructions)

Electronic Shopping

B Enter code from instructions

455000

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses. ☒ Yes ☐ No

H If you started or acquired this business during 2024, check here ☒

I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions. ☒ Yes ☐ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ 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. ☐	1	200.
2	Returns and allowances.	2	
3	Subtract line 2 from line 1.	3	200.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3.	5	200.
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	200.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising.	8		18	Office expense (see instructions).	18	175.
9	Car and truck expenses (see instructions).	9		19	Pension and profit-sharing plans.	19	
10	Commissions and fees.	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions).	11		a	Vehicles, machinery, and equipment.	20a	
12	Depletion.	12		b	Other business property.	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	1,102.	21	Repairs and maintenance.	21	
14	Employee benefit programs (other than on line 19).	14		22	Supplies (not included in Part III).	22	
15	Insurance (other than health).	15		23	Taxes and licenses.	23	
16	Interest (see instr.):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.).	16a		a	Travel.	24a	
b	Other.	16b		b	Deductible meals (see instructions).	24b	
17	Legal and professional services.	17		25	Utilities.	25	
26				26	Wages (less employment credits).	26	
27a				27a	Other expenses (from line 48).	27a	660.
27b				b	Energy efficient commercial buildings deduction (attach Form 7205).	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b.	28		28		28	1,937.
29	Tentative profit or (loss). Subtract line 28 from line 7.	29		29		29	-1,737.
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: 1,224 and (b) the part of your home used for business: 185. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30		30		30	
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		31		31	-1,737.
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	☒ All investment is at risk.	32a	
				32b	☐ Some investment is not at risk.	32b	

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.	☐ Yes ☐ 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)	
44	Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for: a Business b Commuting (see instructions) c Other	
45	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47a	Do you have evidence to support your deduction?	☐ Yes ☐ No
	b If "Yes," is the evidence written?	☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

Dues and Subscriptions	600.
Website Registration/Maintenance	60.
48 Total other expenses. Enter here and on line 27a.	48 660.

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

Franco P and Erica Nogueira

Your social security number

-**-*

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.....	1,441.	1,322.		119.
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.....	74.	76.	2.	
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	119.

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.....	5,931.	5,055.		876.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.....	146.	125.	1.	22.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.....	2,500.	1,227.		1,273.
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	2,171.

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	2,290.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.	18	0.
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	()
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2024

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

SSN or taxpayer identification number

Franco P and Erica Noqueira

-**-*

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

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

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

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

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

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Apex Clearing			146.	125.	W	1.	22.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked).....				146.	125.		1.	22.

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

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

SSN or taxpayer identification number

-**-*

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

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

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

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

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

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	.01899848 Bitcoin	1/31/21	2/20/24	1,000.	679.			321.
	.307765 Ethereum	Various	2/27/24	1,000.	371.			629.
	.144078 Ethereum	Various	2/28/24	500.	177.			323.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked).....				2,500.	1,227.		0.	1,273.

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

Form **8995**

Department of the Treasury
Internal Revenue Service

**Qualified Business Income Deduction
Simplified Computation**

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2024

Attachment
Sequence No. **55**

Name(s) shown on return

Franco P and Erica Nogueira

Your taxpayer identification number

-**-*

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	Franco P Nogueira	***-**-****	-1,737.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	-1,737.	
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	3.	
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	3.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20).	9		1.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.	10		1.
11	Taxable income before qualified business income deduction (see instructions)	11	85,388.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).	12	2,325.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	83,063.	
14	Income limitation. Multiply line 13 by 20% (0.20).	14		16,613.
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		1.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(1,737.)	
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.

Form **8995** (2024)

Form 4562

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Franco P and Erica Nogueira

Business or activity to which this form relates

Schedule C - Franco P Nogueira

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2024

Attachment
Sequence No. 179

Identifying number

-**-*

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs ..	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	972.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. ☐		

Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property		648.	5	HY	200DB	130.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	1,102.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0812L 08/08/24

Form 4562 (2024)

Franco P and Erica Nogueira

_**_*

Election Not to File Form 1116 (Foreign Tax Credit)

Pursuant to IRC Section 904(j), the taxpayer hereby elects to claim the foreign tax credit without regard to the foreign tax credit limitation and without filing Form 1116 for the tax year ended 12/31/24.

DO NOT MAIL

TAXABLE YEAR

FORM

2024**California e-file Signature Authorization for Individuals****8879**

Your name

FRANCO P NOGUEIRA

Your SSN or ITIN

-**-*

Spouse's/RDP's name

ERICA NOGUEIRA

Spouse's/RDP's SSN or ITIN

-**-*

Part I Tax Return Information (whole dollars only)

- 1 California adjusted gross income (AGI). See instructions 1 115,366.
- 2 Amount you owe. See instructions 2 _____
- 3 Refund or no amount due. See instructions 3 1,173.

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, 2024, 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 LINDA G. OSBORNE, CPA to enter my PIN 01205
ERO firm name Do not enter all zeros

as my signature on my 2024 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2024 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 ▶ _____

Spouse's/RDP's PIN: check one box only

☒ I authorize LINDA G. OSBORNE, CPA to enter my PIN 02439
ERO firm name Do not enter all zeros

as my signature on my 2024 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2024 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.

33769441503

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2024 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, 2024 Handbook for Authorized e-file Providers.

ERO's signature ▶ LINDA G. OSBORNE Date ▶ _____

APEATTACH FEDERAL RETURN

-**-*NOGUSAN DIEGO7695 STALMER ST06-18-1985

-**-*PNOGUEIRACANOGUEIRACASAN DIEGO09-08-1985

24PBA455000APT A

Principal Residence

Enter your county at time of filing (see instructions)

☒ SAN DIEGO

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.
City State 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 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 ☐ 2 x \$149 = ☒ \$ 298.
- 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: **FRANCO P NOGUEIRA**

Your SSN or ITIN: *****-**-******

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name			
Last Name			
SSN. See instr.			
Dependent's relationship to you			

Total dependent exemptions • 10 ☐ x \$461 = • \$ 298.

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. • 11 \$ 298.

Taxable Income

12 State wages from your federal Form(s) W-2, box 16. • 12 112,135.

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. • 13 114,588.

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. 15 114,588.

16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. • 16 778.

17 California adjusted gross income. Combine line 15 and line 16. • 17 115,366.

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 18,130.

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0-. • 19 97,236.

Tax

31 Tax. Check the box if from: ☒ Tax Table ☐ Tax Rate Schedule

• ☐ FTB 3800 • ☐ FTB 3803. • 31 2,987.

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$244,857, see instructions. • 32 298.

33 Subtract line 32 from line 31. If less than zero, enter -0-. • 33 2,689.

34 Tax. See instructions. Check the box if from: • ☐ Schedule G-1 • ☐ FTB 5870A • 34

35 Add line 33 and line 34. • 35 2,689.

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: **FRANCO P NOGUEIRA**

Your SSN or ITIN: *****-**-******

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** 2,689.

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** 2,689.

Payments

- 71** California income tax withheld. See instructions ● **71** 3,862.
- 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** 3,862.

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** 3,862.
- 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** 3,862.
- 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** 1,173.

Your name: **FRANCO P NOGUEIRA**

Your SSN or ITIN: *****-**-******

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** 1,173.
- 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: **FRANCO P NOGUEIRA**

Your SSN or ITIN: *****-**-******

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** **1,173.**

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	• Account number	• 116 Direct deposit amount
<u>322271724</u>	☒ Checking	<u>40036474324</u>	<u>1,173.</u>
	☐ Savings		

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number	• Type	• Account number	• 117 Direct deposit amount
<u> </u>	☐ Checking	<u> </u>	<u> </u>
	☐ 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: FRANCO P NOGUEIRA

Your SSN or ITIN: ***-**-****

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

(619) 985-3880

Sign Here

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

LINDA G. OSBORNE

It is unlawful to forge a spouse's/RDP's signature.

Firm's name (or yours, if self-employed)

LINDA G. OSBORNE, CPA

● PTIN

P01203346

Firm's address

1545 GRAND AVENUE

SAN DIEGO, CA 92109

● Firm's FEIN

113666830

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

LINDA G OSBORNE

Telephone Number

(858) 483-8299

DO NOT MAIL

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

SSN or ITIN

FRANCO P AND ERICA NOGUEIRA

-**-*

Part I Income Adjustment Schedule**Section A - Income** from federal Form 1040 or 1040-SR**A Federal Amounts**
(taxable amounts from
your federal tax return)**B Subtractions**
See instructions**C Additions**
See instructions

1a Total amount from federal Form(s) W-2, box 1. See instructions	1a	☒ 112,135.	☒	☒
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 instrs.	1h	☒	☒	☒
i Nontaxable combat pay election. See instructions	1i			☒
z Add line 1a through line 1i	1z	☒ 112,135.	☒	☒
2 Taxable interest. a ☒	2b	☒ 1,886.	☒	☒
3 Ordinary dividends. See instructions. a ☒ 154.	3b	☒ 186.	☒	☒
4 IRA distributions. See instructions. a ☒	4b	☒	☒	☒
5 Pensions and annuities. See instructions. a ☒	5b	☒	☒	☒
6 Social security benefits. a ☒	6b	☒	☒	
7 Capital gain or (loss). See instructions	7	☒ 2,290.	☒	☒

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 SEE STATEMENT 13	13	☒ -1,737.	☒	☒ 778.
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	☒	☒	

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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	☐ ()		☐
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	☐		
v Digital assets received as ordinary income not reported elsewhere. 8v	☐	☐	☐
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 line 8a through line 8z	9a		
b1	Disaster loss deduction from form FTB 3805V.	9b1		
b2	NOL deduction from form FTB 3805V.	9b2		
b3	NOL deduction from form FTB 3805Z, 3807, or 3809.	9b3		
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	114,760.	778.

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	172.
22	Reserved for future use.	22	
23	Archer MSA deduction.	23	

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	☐		
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 federal Trade Act of 1974.	24e	☐		
f Contributions to IRC Section 501(c)(18)(D) pension plans.	24f	☐	☐	☐
g Contributions by certain chaplains to IRC Section 403(b) plans.	24g	☐	☐	☐
h Attorney fees and court costs for actions involving certain unlawful discrimination claims.	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 federal Form 2555.	24j	☐	☐	
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041).	24k	☐		
z Other adjustments. List type and amount. ☐ _____	24z	☐	☐	☐
25 Total other adjustments. Add line 24a through line 24z.	25	☐	☐	☐
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions.	26	☐ 172.	☐	☐
27 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions.	27	☐ 114,588.	☐	☐ 778.

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Part II Adjustments to Federal Itemized DeductionsCheck 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. . . . ☐ _____ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 ☐ _____ 2			
3 Multiply line 2 by 7.5% (0.075) ☐ _____ 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. 4 ☐			☐
Taxes You Paid			
5 a State and local income tax or general sales taxes. 5a ☐ 3,862. ☐ 3,862.			
b State and local real estate taxes 5b ☐ 6,522.			
c State and local personal property taxes. 5c ☐			
d Add line 5a through line 5c. 5d ☐ 10,384.			
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 ☐ 10,000. ☐ 3,862. ☐ 384.			
6 Other taxes. List type ☐ _____ 6 ☐			☐
7 Add line 5e and line 6 7 ☐ 10,000. ☐ 3,862. ☐ 384.			
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098 8a ☐ 10,883. ☐			☐
b Home mortgage interest not reported to you on federal Form 1098 8b ☐			☐
c Points not reported to you on federal Form 1098. 8c ☐			☐
d Reserved for future use. 8d			
e Add line 8a through line 8c. 8e ☐ 10,883. ☐			☐
9 Investment interest. 9 ☐			☐
10 Add line 8e and line 9. 10 ☐ 10,883. ☐			☐

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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.....	11 725.		
12	Other than by cash or check.....	12		
13	Carryover from prior year.....	13		
14	Add line 11 through line 13.....	14 725.		
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.....	15		
Other Itemized Deductions				
16	Other—from list in federal instructions.....	16		
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C..	17 21,608.	3,862.	384.

18 **Total.** Combine line 17 column A less column B plus column C. ☒ 18 18,130.

Job Expenses and Certain Miscellaneous Deductions

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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. ☒ SEE STATEMENT 2 ☒ 21 60.

22 Add line 19 through line 21..... ☒ 22 60.

23 Enter amount from federal Form 1040 or 1040-SR, line 11. ☒ 114,588.

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0..... ☒ 24 2,292.

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0..... ☒ 25 0.

26 **Total Itemized Deductions.** Add line 18 and line 25..... ☒ 26 18,130.

27 Other adjustments. See instructions. Specify. ☒ ☒ 27

28 Combine line 26 and line 27..... ☒ 28 18,130.

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 18,130.

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 18,130.

Name(s) as shown on tax return

SSN or ITIN

FRANCO P AND ERICA NOGUEIRA

_**_*

Part I – Identify the Activity as Passive or Nonpassive. (See instructions.)

Business or activity to which form FTB 3885A relates

1 ☐ This form is being completed for a passive activity.

☒ This form is being completed for a nonpassive activity.

SCHEDULE C

Part II – Election to Expense Certain Tangible Property (IRC Section 179)

2 Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions. ● 2

Part III – Depreciation

DO NOT MAIL

in service prior to 2024.

activity. Add the amounts on line 2, line 4, and line 5

4	Add the amounts on line 3, column (f).....	4	324.

5	California depreciation for assets placed in service prior to 2024.....	5

6	Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5.....	6	324.

7	Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22.....	7	<u>1,102.</u>

8 a If line 6 is **more** than line 7, enter the difference here and see instructions..... **8 a**

b If line 6 is **less** than line 7, enter the difference here and see instructions **8 b** 778.

Part IV – Amortization

[illegible]

10	Total California amortization from this activity. Add the amounts on line 9, column (f)	10

11	California amortization of costs that began before 2024.....	11

12 Total California amortization from this activity. Add the amounts on line 10 and line 11..... **12**

13 Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44. **13**

14a If line 12 is **more** than line 13, enter the difference here and see instructions..... **14a**

b If line 12 is **less** than line 13, enter the difference here and see instructions..... **14b**

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

For California Only
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

Franco P and Erica Nogueira

Your social security number

-**-*

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. ☐	5a	3,862.
	b	State and local real estate taxes (see instructions)	5b	6,522.
	c	State and local personal property taxes	5c	
	d	Add lines 5a through 5c	5d	10,384.
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	10,000.
	6	Other taxes. List type and amount:	6	
	7	Add lines 5e and 6	7	10,000.
Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box. ☐		
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited.	8a	10,883.
	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	10,883.
9	Investment interest. Attach Form 4952 if required. See instructions.	9		
10	Add lines 8e and 9	10	10,883.	
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	725.
	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	725.
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	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	21,608.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box. ☐		

Statement 1
Schedule CA, Part I, Section B, Line 3
Business Income or Loss

Depreciation Adjustment (3885A)	\$	778.
Total	\$	<u>778.</u>

Statement 2
Schedule CA, Part II, Line 21
Miscellaneous Deductions Subject to 2% AGI Limit

Investment Expense	\$	60.
Total	\$	<u>60.</u>

DO NOT MAIL

Linda G. Osborne, CPA
1545 Grand Avenue
San Diego, CA 92109

Franco P and Erica Nogueira
7695 Stalmer Street A
San Diego, CA 92111

2023 Individual Return
prepared for:

Franco P and Erica Nogueira
7695 Stalmer Street A
San Diego, CA 92111

Linda G. Osborne, CPA
1545 Grand Avenue
San Diego, CA 92109
(858) 483-8299

**LINDA G. OSBORNE, CPA
1545 GRAND AVENUE
SAN DIEGO, CA 92109
(858) 483-8299**

February 25, 2024

Franco P and Erica Nogueira
7695 Stalmer Street A
San Diego, CA 92111

Dear Franco & Erica,

Your 2023 Federal Individual Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879 - IRS e-file Signature Authorization. No tax is payable with the filing of this return. The refund of \$10,079 will be directly deposited into your checking account.

Your 2023 California Individual Income Tax Return will be electronically filed with the Franchise Tax Board upon receipt of a signed Form 8879 - California e-file Signature Authorization. No tax is payable with the filing of this return. The refund of \$584 will be directly deposited into your checking account.

Your 2024 estimated tax payment schedule is listed below. If not paying electronically, mail your payments to the address shown on your estimated tax payment vouchers.

Due Date	California
4/15/24	\$ 200
6/17/24	200
9/16/24	0
12/31/24	200

	\$ 600

Please be sure to call if you have any questions.

Sincerely,

Linda G. Osborne

Linda G. Osborne, CPA

1545 Grand Avenue
San Diego, CA 92109
(858) 483-8299

Client 1205
February 25, 2024

Franco P and Erica Nogueira
7695 Stalmer Street A
San Diego, CA 92111
Work: (508) 802-8131 Mobile: (619) 985-3880

FEDERAL FORMS

Form 1040	2023 U.S. Individual Income Tax Return
Schedule 1	Additional Income and Adjustments to Income
Schedule 3	Additional Credits and Payments
Schedule D	Capital Gains and Losses
Form 5695	Residential Energy Credits
Form 8879	IRS e-file Signature Authorization
Form 8889	Health Savings Accounts
Form 8995	Qualified Business Income Deduction

CALIFORNIA FORMS

Form 540	2023 California Resident Income Tax Return
Form 540-ES	Estimated Tax Payment Vouchers
Schedule CA	California Adjustments
Schedule A	Itemized Deductions
Form 8879	California e-file Signature Authorization

FEE SUMMARY

Preparation Fee	\$	350.00
Amount Due	\$	350.00

Your invoice is based on the time & forms required to prepare a complete and accurate tax return. Increased forms & time required by new tax law may have affected my charges. Please make checks payable to "Linda G Osborne, CPA"
Venmo payments: @LindaOsborneCPA Phone: 7762

Stay safe and healthy!

Linda

	2023	2022	Diff
INCOME			
Wages, salaries, tips, etc.....	210,394	202,939	7,455
Interest income.....	948	116	832
Dividend income.....	100	42	58
Taxable pensions.....	0	13,333	-13,333
Capital gain or loss.....	-75	169	-244
Unemployment compensation.....	11,700	0	11,700
Other income.....	834	0	834
Total income.....	223,901	216,599	7,302
ADJUSTMENTS TO INCOME			
Health savings account deduction.....	2,391	2,150	241
Total adjustments.....	2,391	2,150	241
Adjusted gross income.....	221,510	214,449	7,061
ITEMIZED DEDUCTIONS			
Taxes.....	10,000	10,000	0
Interest.....	12,153	12,439	-286
Contributions.....	725	600	125
Total itemized deductions.....	22,878	23,039	-161
TAX COMPUTATION			
Standard deduction.....	27,700	25,900	1,800
Larger of itemized or standard deduction.....	27,700	25,900	1,800
Taxable income.....	193,810	188,549	5,261
Tax before credits.....	33,307	32,905	402
CREDITS			
Foreign tax credit.....	2	1	1
Residential energy credits.....	4,884	0	4,884
Total credits.....	4,886	1	4,885
Tax after credits.....	28,421	32,904	-4,483
OTHER TAXES			
Total tax.....	28,421	32,904	-4,483
PAYMENTS & REFUNDABLE CREDITS			
Federal income tax withheld.....	38,500	30,207	8,293
Total payments.....	38,500	30,207	8,293
REFUND OR AMOUNT DUE			
Amount overpaid.....	10,079	0	10,079
Amount refunded to you.....	10,079	0	10,079
Amount you owe.....	0	2,697	-2,697
TAX RATES			
Ordinary income tax bracket.....	24.0%	24.0%	0.0%
Effective tax rate.....	14.7%	17.5%	-2.8%

	2023	2022	Diff
FEDERAL ADJUSTED GROSS INCOME			
Federal adjusted gross income.....	221,510	214,449	7,061
CALIFORNIA SUBTRACTIONS			
Unemployment compensation.....	11,700	0	11,700
Adjustments to income.....	-2,391	-2,150	-241
Total subtractions from federal AGI.....	9,309	-2,150	11,459
CALIFORNIA ADDITIONS			
Wages, salaries, tips, etc.....	1,458	1,500	-42
Total additions to federal AGI.....	1,458	1,500	-42
ADJUSTED GROSS INCOME			
Adjusted gross income.....	213,659	218,099	-4,440
ITEMIZED DEDUCTIONS			
Itemized deduction before limitation.....	19,240	19,292	-52
California itemized deductions.....	19,240	19,292	-52
California standard deduction.....	10,726	10,404	322
TAX COMPUTATION			
Total taxable income.....	194,419	198,807	-4,388
Tax.....	11,387	11,996	-609
Exemption credits.....	288	280	8
Net tax.....	11,099	11,716	-617
PAYMENTS			
California income tax withheld.....	11,683	10,610	1,073
Total payments.....	11,683	10,610	1,073
REFUND OR AMOUNT DUE			
Amount overpaid.....	584	0	584
Amount you owe.....	0	1,106	-1,106
Amount refunded to you.....	584	0	584
TAX RATES			
Marginal tax rate.....	9.3%	9.3%	0.0%
Effective tax rate.....	5.7%	5.9%	-0.2%

Federal**2023 Federal Form 1040 Electronic Financial Transaction Information.**

The taxpayer will receive a refund of \$10,079 which will be deposited directly into the following account.

Name of Bank: Citibank
Routing Transit Number: 322271724
Account Number: *****4324
Account Type: Checking

California**2023 California Form 540 Electronic Financial Transaction Information.**

The taxpayer will receive a refund of \$584 which will be deposited directly into the following account.

Name of Bank: Citibank
Routing Transit Number: 322271724
Account Number: *****4324
Account Type: Checking

2023

General Information

Page 1

Franco P and Erica Nogueira

020-90-1223

Forms needed for this return

Federal: 1040, Sch 1, Sch 3, Sch D, 5695, 8879, 8889, 8995
California: 540, 540-ES, Sch CA, Sch A, e-file Instructions, e-file Consent
e-file Form 8879

Tax Rates

	<u>Marginal</u>	<u>Effective</u>
Federal	24.0%	14.7%
California	9.3%	5.7%

Carryovers to 2024

None

Estimates

California Estimates

	<u>Estimate</u>	<u>Overpayment</u>	<u>Balance</u>
4/15/24	200.	0.	200.
6/17/24	200.	0.	200.
9/16/24	0.	0.	0.
12/31/24	200.	0.	200.
Total	\$ <u>600.</u>	\$ <u>0.</u>	\$ <u>600.</u>

2024

Record of Estimated Tax Payments

Page 1

Franco P and Erica Nogueira

020-90-1223

Federal

Payment Number	Date Due	2023 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1						
2						
3						
4						
5						
6						
7						
8						
Total.....						

State: California

State

Payment Number	Date Due	2023 Overpayment Credit Applied	Balance Due	Check or money order number or credit card confirmation number	Amount Paid (do not include any credit card convenience fee)	Date paid
1	4/15/24		200.			
2	6/17/24		200.			
3	9/16/24					
4	12/31/24		200.			
5						
6						
7						
8						
Total.....			600.			

This document is for your records. Please use it to record your estimated tax payments and bring it with you for reference in the preparation of your 2024 tax return.

**FTB e-file
Tax Return Signature / Consent to Disclosure**

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2023 e-file Handbook for Authorized e-file Providers*.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN 33769441503
(enter EFIN plus 5 Self-Selected numerics)

Form at bottom of page
FTB 540-ES Voucher 1

Payment 1 : File and Pay by April 15, 2024.

If amount of payment is zero, do not mail this form.

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.

Pay online: Go Green! Enjoy the ease and secure options for online payments.

You can make an immediate payment or schedule a payment up to a year in advance.

- **Bank Account - Web Pay** (free)
- **Credit Card** (service fee)



Go to **ftb.ca.gov/pay** for more information. Do not mail this form if you pay online.

Where to pay: Using black or blue ink, make 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 "2024 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form 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.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ----- DETACH HERE -----

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by April 15, 2024

TAXABLE YEAR

CALIFORNIA FORM

2024 Estimated Tax for Individuals

540-ES

020-90-1223 NOGU 014-72-9793
FRANCO P NOGUEIRA
ERICA NOGUEIRA

24 APE 0

7695 STALMER ST APT A
SAN DIEGO CA 92111

Amount of Payment 200.

Form at bottom of page
FTB 540-ES Voucher 2

Payment 2 : File and Pay by June 17, 2024.

If amount of payment is zero, do not mail this form.

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.

Pay online: Go Green! Enjoy the ease and secure options for online payments.

You can make an immediate payment or schedule a payment up to a year in advance.

- **Bank Account - Web Pay** (free)
- **Credit Card** (service fee)



Go to **ftb.ca.gov/pay** for more information. Do not mail this form if you pay online.

Where to pay: Using black or blue ink, make 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 "2024 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form 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.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ----- DETACH HERE -----

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by June 17, 2024

TAXABLE YEAR

CALIFORNIA FORM

2024 Estimated Tax for Individuals

540-ES

020-90-1223 NOGU 014-72-9793
FRANCO P NOGUEIRA
ERICA NOGUEIRA

24 APE 0

7695 STALMER ST APT A
SAN DIEGO CA 92111

Amount of Payment 200.

Form at bottom of page
FTB 540-ES Voucher 4

Payment 4 : File and Pay by Jan. 15, 2025.

If amount of payment is zero, do not mail this form.

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.

Pay online: Go Green! Enjoy the ease and secure options for online payments.

You can make an immediate payment or schedule a payment up to a year in advance.

- **Bank Account - Web Pay** (free)
- **Credit Card** (service fee)



Go to **ftb.ca.gov/pay** for more information. Do not mail this form if you pay online.

Where to pay: Using black or blue ink, make 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 "2024 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form 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.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ----- DETACH HERE -----

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by Jan. 15, 2025

TAXABLE YEAR

CALIFORNIA FORM

2024 Estimated Tax for Individuals

540-ES

020-90-1223 NOGU 014-72-9793
FRANCO P NOGUEIRA
ERICA NOGUEIRA

24 APE 0

7695 STALMER ST APT A
SAN DIEGO CA 92111

Amount of Payment 200.

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

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

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name

Franco P Nogueira

Social security number

020-90-1223

Spouse's name

Erica Nogueira

Spouse's social security number

014-72-9793

Part I Tax Return Information – Tax Year Ending December 31, 2023 (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	221,510.
2	Total tax.....	2	28,421.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099.....	3	38,500.
4	Amount you want refunded to you.....	4	10,079.
5	Amount you owe.....	5	

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

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

Taxpayer's PIN: check one box only

☒ I authorize Linda G. Osborne, CPA to enter or generate my PIN 01205 as my
ERO firm name Enter five digits, but don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

☐ 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 Linda G. Osborne, CPA to enter or generate my PIN 02439 as my
ERO firm name Enter five digits, but don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

☐ 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.

33769441503

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 ▶ Linda G. Osborne

Date ▶

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

BAA For Paperwork Reduction Act Notice, see your tax return instructions.Form **8879** (Rev. 01-2021)

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, ending _____

See separate instructions.

Your first name and middle initial
Franco P Nogueira

Last name

Your social security number
020-90-1223

If joint return, spouse's first name and middle initial
Erica Nogueira

Last name

Spouse's social security number
014-72-9793

Home address (number and street). If you have a P.O. box, see instructions.
7695 Stalmer Street A

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.
San Diego, CA 92111

State ZIP code

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: _____

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):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
If more than four dependents, see instructions and check here. . . . ☐	(1) First name Last name			Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income

1 a Total amount from Form(s) W-2, box 1 (see instructions). **1a** 210,394.

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** 210,394.

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.

2 a Tax-exempt interest. **2a**

3 a Qualified dividends. **3a** 81.

4 a IRA distributions. **4a**

5 a Pensions and annuities. **5a**

6 a Social security benefits. **6a**

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

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here. **7** -75.

8 Additional income from Schedule 1, line 10. **8** 12,534.

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**. **9** 223,901.

10 Adjustments to income from Schedule 1, line 26. **10** 2,391.

11 Subtract line 10 from line 9. This is your **adjusted gross income**. **11** 221,510.

12 **Standard deduction or itemized deductions** (from Schedule A). **12** 27,700.

13 Qualified business income deduction from Form 8995 or Form 8995-A. **13**

14 Add lines 12 and 13. **14** 27,700.

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**. **15** 193,810.

b Taxable interest. **2b** 948.

b Ordinary dividends. **3b** 100.

b Taxable amount. **4b**

b Taxable amount. **5b**

b Taxable amount. **6b**

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.

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

FDIA0112L 08/30/23

Form **1040** (2023)

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814		
	2	☐ 4972	3	☐
	17	Amount from Schedule 2, line 3.....	17	
	18	Add lines 16 and 17.....	18	33,307.
	19	Child tax credit or credit for other dependents from Schedule 8812.....	19	
	20	Amount from Schedule 3, line 8.....	20	4,886.
	21	Add lines 19 and 20.....	21	4,886.
	22	Subtract line 21 from line 18. If zero or less, enter -0-.....	22	28,421.
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	28,421.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2.....	25a	37,465.
	b	Form(s) 1099.....	25b	1,035.
	c	Other forms (see instructions).....	25c	
	d	Add lines 25a through 25c.....	25d	38,500.
	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	38,500.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	10,079.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here.... ☐	35a	10,079.
	b	Routing number..... 322271724	c	Type: ☒ Checking ☐ Savings
	d	Account number..... 40036474324		
	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	Phone no.	Personal identification number (PIN)
	Linda G. Osborne	(858) 483-8299	41503

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. (619) 985-3880	Email address		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if:
	Linda G. Osborne	Linda G. Osborne		P01203346	☒ Self-employed
	Firm's name	Firm's address			Phone no. (858) 483-8299
	Linda G. Osborne, CPA	1545 Grand Avenue San Diego, CA 92109			Firm's EIN 11-3666830

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

Form 1040 (2023)

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

Franco P and Erica Nogueira

Your social security number

020-90-1223

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	11,700.
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: <u>See Statement 1</u>	8z	834.
9	Total other income. Add lines 8a through 8z	9	834.
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	12,534.

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	2,391.
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	2,391.

Schedule 1 (Form 1040) 2023

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

Franco P and Erica Nogueira

Your social security number

020-90-1223

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required.	1	2.
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	4,884.
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	4,886.

(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 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

2023

Attachment
Sequence No. **12**

Name(s) shown on return

Franco P and Erica Nogueira

Your social security number

020-90-1223

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.....	1,960.	1,619.		341.
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.....				7 341.

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.....	997.	1,413.		-416.
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 -416.

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	-75.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains?		
☐ Yes. Go to line 18.		
☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?		
☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.		
☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:		
• The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	(75.)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.		
☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2023

Form **8889****Health Savings Accounts (HSAs)**

OMB No. 1545-0074

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.**2023**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.

Franco P Nogueira

020-90-1223

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 2023. See instructions.....	☒ Self-only	☐ Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions.....	2	2,391.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter.....	3	3,850.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, 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	3,850.
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 2023, see the instructions for the amount to enter.....	6	3,850.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.....	7	
8	Add lines 6 and 7.....	8	3,850.
9	Employer contributions made to your HSAs for 2023.....	9	1,459.
10	Qualified HSA funding distributions.....	10	
11	Add lines 9 and 10.....	11	1,459.
12	Subtract line 11 from line 8. If zero or less, enter -0-.....	12	2,391.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13. Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13	2,391.

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 2023 from all HSAs (see instructions).....	14a	2,428.
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	2,428.
15	Qualified medical expenses paid using HSA distributions (see instructions).....	15	2,428.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f.....	16	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here.....	☐	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c.....	17b	

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

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

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

FDIA2512L 06/07/23

Form **8889** (2023)

Form **8995**Department of the Treasury
Internal Revenue Service**Qualified Business Income Deduction
Simplified Computation****Attach to your tax return.**
Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2023Attachment
Sequence No. **55**

Name(s) shown on return

Franco P and Erica Nogueira

Your taxpayer identification number

020-90-1223

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			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	0.
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	1.
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	1.
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	193,810.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).	12	81.
13	Subtract line 12 from line 11. If zero or less, enter -0-.	13	193,729.
14	Income limitation. Multiply line 13 by 20% (0.20).	14	38,746.
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.Form **8995** (2023)

Form **5695**Department of the Treasury
Internal Revenue Service**Residential Energy Credits**

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

Go to www.irs.gov/Form5695 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **75**

Name(s) shown on return

Franco P and Erica Nogueira

Your social security number

020-90-1223

Part I Residential Clean Energy Credit (See instructions before completing this part.)**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2022**.Enter the complete address of the home where you installed the property and/or technology associated with lines 1 through 4 and 5b.
For more than one home, see instructions.

7695 Stalmer Street

A

San Diego

CA

92111

Number and street

Unit no.

City or town

State

ZIP code

1	Qualified solar electric property costs.....	1	16,280.
2	Qualified solar water heating property costs.....	2	
3	Qualified small wind energy property costs.....	3	
4	Qualified geothermal heat pump property costs.....	4	
5a	Qualified battery storage technology. Does the qualified battery storage technology have a capacity of at least 3 kilowatt hours? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified battery storage technology.....	5a	☐ Yes ☐ No
	b If you checked the "Yes" box, enter the qualified battery technology costs.....	5b	
6a	Add lines 1 through 5b.....	6a	16,280.
	b Multiply line 6a by 30% (0.30).....	6b	4,884.
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.).....	7a	☐ Yes ☒ No
	If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11.		
	b Enter the complete address of the main home where you installed the fuel cell property.		
	Number and street	Unit no.	City or town
	State	ZIP code	
8	Qualified fuel cell property costs.....	8	
9	Multiply line 8 by 30% (0.30).....	9	
10	Kilowatt capacity of property on line 8 above... X \$1,000...	10	
11	Enter the smaller of line 9 or line 10.....	11	
12	Credit carryforward from 2022. Enter the amount, if any, from your 2022 Form 5695, line 16.....	12	
13	Add lines 6b, 11, and 12.....	13	4,884.
14	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet. (See instructions.).....	14	33,305.
15	Residential clean energy credit. Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5a.....	15	4,884.
16	Credit carryforward to 2024. If line 15 is less than line 13, subtract line 15 from line 13.....	16	

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

FDIA5712L 06/29/23

Form **5695** (2023)

Statement 1
Schedule 1, Line 8z
Other Income

Carefusion Resources LLC.....	\$	834.
Total	\$	<u>834.</u>

Election Not to File Form 1116 (Foreign Tax Credit)

Pursuant to IRC Section 904(j), the taxpayer hereby elects to claim the foreign tax credit without regard to the foreign tax credit limitation and without filing Form 1116 for the tax year ended 12/31/23.

TAXABLE YEAR

FORM

2023**California e-file Signature Authorization for Individuals****8879**

Your name

FRANCO P NOGUEIRA

Your SSN or ITIN

020-90-1223

Spouse's/RDP's name

ERICA NOGUEIRA

Spouse's/RDP's SSN or ITIN

014-72-9793**Part I Tax Return Information** (whole dollars only)

- 1 California adjusted gross income (AGI). See instructions 1 **213,659.**
- 2 Amount you owe. See instructions 2 _____
- 3 Refund or no amount due. See instructions 3 **584.**

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, 2023, 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 **LINDA G. OSBORNE, CPA** to enter my PIN **01205**
ERO firm name Do not enter all zeros

as my signature on my 2023 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2023 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 ▶ _____

Spouse's/RDP's PIN: check one box only

☒ I authorize **LINDA G. OSBORNE, CPA** to enter my PIN **02439**
ERO firm name Do not enter all zeros

as my signature on my 2023 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2023 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.

33769441503Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2023 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, 2023 Handbook for Authorized e-file Providers.

ERO's signature ▶ **LINDA G. OSBORNE** Date ▶ _____

2023

California Resident
Income Tax Return

540

APE

ATTACH FEDERAL RETURN

020-90-1223 NOGU 014-72-9793 23
FRANCO P NOGUEIRA
ERICA NOGUEIRA

7695 STALMER ST APT A
SAN DIEGO CA 92111

06-18-1985 09-08-1985

Principal Residence

Enter your county at time of filing (see instructions)

☒ SAN DIEGOIf 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.

City

State

ZIP code

Filing
StatusIf your California filing status is different from your federal filing status, check the box here. ☐1 ☐ Single4 ☐ 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. ☒ 7 ☐ 2 x \$144 = ☒ \$ 288.8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. ☒ 8 ☐ 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. ☒ 9 ☐ x \$144 = ☒ \$ _____

Exemptions

Your name: **FRANCO P NOGUEIRA**

Your SSN or ITIN: **020-90-1223**

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name			
Last Name			
SSN. See instr.			
Dependent's relationship to you			

Total dependent exemptions • 10 ☐ x \$446 = • \$

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. • 11 \$ **288.**

Taxable Income

12 State wages from your federal Form(s) W-2, box 16. • 12 **211,852.**

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. • 13 **221,510.**

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. • 14 **9,309.**

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. 15 **212,201.**

16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. • 16 **1,458.**

17 California adjusted gross income. Combine line 15 and line 16. • 17 **213,659.**

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. \$5,363
 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$10,726
 If Married/RDP filing separately or the box on line 6 is checked,
STOP. See instructions
 • 18 **19,240.**

19 Subtract line 18 from line 17. This is your **taxable income**.
If less than zero, enter -0-. • 19 **194,419.**

Tax

31 Tax. Check the box if from: ☐ Tax Table ☒ Tax Rate Schedule

• ☐ FTB 3800 • ☐ FTB 3803. • 31 **11,387.**

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions. • 32 **288.**

33 Subtract line 32 from line 31. If less than zero, enter -0-. • 33 **11,099.**

34 Tax. See instructions. Check the box if from: • ☐ Schedule G-1 • ☐ FTB 5870A • 34

35 Add line 33 and line 34. • 35 **11,099.**

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: **FRANCO P NOGUEIRA**

Your SSN or ITIN: **020-90-1223**

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** 11,099.

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** 11,099.

Payments

- 71** California income tax withheld. See instructions ● **71** 11,683.
- 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 VPD) 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** 11,683.

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** 11,683.
- 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** 11,683.
- 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** 584.

Your name: **FRANCO P NOGUEIRA**

Your SSN or ITIN: **020-90-1223**

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** _____ **584.**
- 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: **FRANCO P NOGUEIRA**

Your SSN or ITIN: **020-90-1223**

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** **584.**

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	• Account number	• 116 Direct deposit amount
<u>322271724</u>	☒ Checking	<u>40036474324</u>	<u>584.</u>
	☐ Savings		

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number	• Type	• Account number	• 117 Direct deposit amount
<u> </u>	☐ Checking	<u> </u>	<u> </u>
	☐ 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: **FRANCO P NOGUEIRA**

Your SSN or ITIN: **020-90-1223**

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

(619) 985-3880

Sign Here

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

LINDA G. OSBORNE

It is unlawful to forge a spouse's/RDP's signature.

Firm's name (or yours, if self-employed)

LINDA G. OSBORNE, CPA

● PTIN

P01203346

Firm's address

1545 GRAND AVENUE

SAN DIEGO, CA 92109

● Firm's FEIN

113666830

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

LINDA G OSBORNE

Telephone Number

(858) 483-8299

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

SSN or ITIN

FRANCO P AND ERICA NOGUEIRA

020-90-1223

Part I Income Adjustment Schedule

Section A - Income from federal Form 1040 or 1040-SR

		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
1a Total amount from federal Form(s) W-2, box 1. See instructions	1a	210,394.		1,458.
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 instrs.	1h			
i Nontaxable combat pay election. See instructions	1i			
z Add line 1a through line 1i	1z	210,394.		1,458.
2 Taxable interest. a ☐	2b	948.		
3 Ordinary dividends. See instructions. a ☐ 81.	3b	100.		
4 IRA distributions. See instructions. a ☐	4b			
5 Pensions and annuities. See instructions. a ☐	5b			
6 Social security benefits. a ☐	6b			
7 Capital gain or (loss). See instructions	7	-75.		

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			
6 Farm income or (loss)	6			
7 Unemployment compensation	7	11,700.	11,700.	

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 ABL 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. ☐ <u>STATEMENT 1</u>	8z ☐ 834.		☐	☐

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	834.		
b1	Disaster loss deduction from form FTB 3805V. 9b1			
b2	NOL deduction from form FTB 3805V. 9b2			
b3	NOL deduction 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	223,901.	11,700.	1,458.

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	2,391.	2,391.	
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 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	☐		
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 federal Trade Act of 1974.	24e	☐		
f Contributions to IRC Section 501(c)(18)(D) pension plans.	24f	☐	☐	☐
g Contributions by certain chaplains to IRC Section 403(b) plans.	24g	☐	☐	☐
h Attorney fees and court costs for actions involving certain unlawful discrimination claims.	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 federal Form 2555.	24j	☐	☐	
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041).	24k	☐		
z Other adjustments. List type and amount.				
☐	24z	☐	☐	☐
25 Total other adjustments. Add line 24a through line 24z.	25	☐	☐	☐
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions.	26	☐ 2,391.	☐ 2,391.	☐
27 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions.	27	☐ 221,510.	☐ 9,309.	☐ 1,458.

Part II Adjustments to Federal Itemized DeductionsCheck the box if you did NOT itemize for federal but will itemize for California ☐☒ X

	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. . . . ☐ _____ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 ☐ _____ 2			
3 Multiply line 2 by 7.5% (0.075) ☐ _____ 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. 4 ☐			☐
Taxes You Paid			
5 a State and local income tax or general sales taxes 5a ☐ 13,825. ☐ 13,825.			
b State and local real estate taxes 5b ☐ 6,362.			
c State and local personal property taxes. 5c ☐			
d Add line 5a through line 5c. 5d ☐ 20,187.			
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 ☐ 10,000. ☐ 13,825. ☐ 10,187.			
6 Other taxes. List type ☐ _____ 6 ☐			☐
7 Add line 5e and line 6 7 ☐ 10,000. ☐ 13,825. ☐ 10,187.			
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098 8a ☐ 12,153. ☐			☐
b Home mortgage interest not reported to you on federal Form 1098 8b ☐			☐
c Points not reported to you on federal Form 1098. 8c ☐			☐
d Reserved for future use. 8d			
e Add line 8a through line 8c. 8e ☐ 12,153. ☐			☐
9 Investment interest. 9 ☐			☐
10 Add line 8e and line 9. 10 ☐ 12,153. ☐			☐

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.....	11 725.		
12	Other than by cash or check.....	12		
13	Carryover from prior year.....	13		
14	Add line 11 through line 13.....	14 725.		
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.....	15		
Other Itemized Deductions				
16	Other—from list in federal instructions.....	16		
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C..	17 22,878.	13,825.	10,187.
18	Total. Combine line 17 column A less column B plus column C.....			18 19,240.

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..... 19

20 Tax preparation fees..... 20 325.

21 Other expenses: investment, safe deposit box, etc. List type..... 21 40.

22 Add line 19 through line 21..... 22 365.

23 Enter amount from federal Form 1040 or 1040-SR, line 11..... 23 221,510.

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0..... 24 4,430.

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0..... 25 0.

26 **Total Itemized Deductions.** Add line 18 and line 25..... 26 19,240.

27 Other adjustments. See instructions. Specify..... 27

28 Combine line 26 and line 27..... 28 19,240.

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..... 29 19,240.

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..... 30 19,240.

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service**For California Only**
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

2023Attachment
Sequence No. **07**

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

Franco P and Erica Nogueira

Your social security number

020-90-1223

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. ☐	5a	13,825.	
	b State and local real estate taxes (see instructions)	5b	6,362.	
	c State and local personal property taxes	5c		
	d Add lines 5a through 5c	5d	20,187.	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	10,000.	
	6 Other taxes. List type and amount:	6		
	7 Add lines 5e and 6			7 10,000.
Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box. ☐			
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited.	8a	12,153.	
	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	12,153.	
	9 Investment interest. Attach Form 4952 if required. See instructions.	9		
	10 Add lines 8e and 9		10	12,153.
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	725.	
	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			14 725.
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	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	22,878.
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box. ☐			

2023

California Statements

Page 1

Franco P and Erica Nogueira

020-90-1223

Statement 1
Schedule CA, Part I, Section B, Line 8z, Column A
Other Income

Carefusion Resources LLC.....	\$	834.
Total	\$	<u>834.</u>

Statement 2
Schedule CA, Part II, Line 21
Miscellaneous Deductions Subject to 2% AGI Limit

Investment Expense	\$	40.
Total	\$	<u>40.</u>

1 Wages, tips, other compensation		2 Federal Income tax withheld	
109974.42		15808.37	
3 Social security wages		4 Social security tax withheld	
123241.46		7640.97	
5 Medicare wages and tips		6 Medicare tax withheld	
123241.46		1787.00	
a Employee's SSA number		Employer use only	
014-72-9793			
b Employer's FED ID number		d Control number	
95-2241453		00006285	
c Employer's name, address, and ZIP code			
San Diego Unified Port District 3165 Pacific Highway San Diego CA 92101			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
		DD 34805.17	
13 Statutory Employee Retirement plan Third-Party Sick pay		12b C 29.88	
14 Other		12c G 5054.13	
		12d	
e Employee's first name and initial Last name Suff.			
ERICA NOGUEIRA 7695 Stalmer St., Unit A SAN DIEGO CA 92111			
f Employee's address and ZIP code			
15 State Employer's state ID		18 Local wages, tips, etc	
CA 932-0445-1		19 Local income tax	
16 State wages, tips, etc.		20 Locality name	
109974.42			
17 State income tax		3599.37	
Form OMB. No. 1545-0029 Dept. of the Treasury - Internal Revenue Service W-2 Wage and Tax Statement 2025 Copy C for Employee's records			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
109974.42		15808.37	
3 Social security wages		4 Social security tax withheld	
123241.46		7640.97	
5 Medicare wages and tips		6 Medicare tax withheld	
123241.46		1787.00	
a Employee's SSA number		Employer use only	
014-72-9793			
b Employer's FED ID number		d Control number	
95-2241453		00006285	
c Employer's name, address, and ZIP code			
San Diego Unified Port District 3165 Pacific Highway San Diego CA 92101			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
		DD 34805.17	
13 Statutory Employee Retirement plan Third-Party Sick pay		12b C 29.88	
14 Other		12c G 5054.13	
		12d	
e Employee's first name and initial Last name Suff.			
ERICA NOGUEIRA 7695 Stalmer St., Unit A SAN DIEGO CA 92111			
f Employee's address and ZIP code			
15 State Employer's state ID		18 Local wages, tips, etc	
CA 932-0445-1		19 Local income tax	
16 State wages, tips, etc.		20 Locality name	
109974.42			
17 State income tax		3599.37	
Form OMB. No. 1545-0029 Dept. of the Treasury - Internal Revenue Service W-2 Wage and Tax Statement 2025 Copy 2 To Be Filed With Employee's STATE Income Tax Return			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
109974.42		15808.37	
3 Social security wages		4 Social security tax withheld	
123241.46		7640.97	
5 Medicare wages and tips		6 Medicare tax withheld	
123241.46		1787.00	
a Employee's SSA number		Employer use only	
014-72-9793			
b Employer's FED ID number		d Control number	
95-2241453		00006285	
c Employer's name, address, and ZIP code			
San Diego Unified Port District 3165 Pacific Highway San Diego CA 92101			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
		DD 34805.17	
13 Statutory Employee Retirement plan Third-Party Sick pay		12b C 29.88	
14 Other		12c G 5054.13	
		12d	
e Employee's first name and initial Last name Suff.			
ERICA NOGUEIRA 7695 Stalmer St., Unit A SAN DIEGO CA 92111			
f Employee's address and ZIP code			
15 State Employer's state ID		18 Local wages, tips, etc	
CA 932-0445-1		19 Local income tax	
16 State wages, tips, etc.		20 Locality name	
109974.42			
17 State income tax		3599.37	
Form OMB. No. 1545-0029 Dept. of the Treasury - Internal Revenue Service W-2 Wage and Tax Statement 2025 Copy B To Be Filed With Employee's FEDERAL Tax Return			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
109974.42		15808.37	
3 Social security wages		4 Social security tax withheld	
123241.46		7640.97	
5 Medicare wages and tips		6 Medicare tax withheld	
123241.46		1787.00	
a Employee's SSA number		Employer use only	
014-72-9793			
b Employer's FED ID number		d Control number	
95-2241453		00006285	
c Employer's name, address, and ZIP code			
San Diego Unified Port District 3165 Pacific Highway San Diego CA 92101			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
		DD 34805.17	
13 Statutory Employee Retirement plan Third-Party Sick pay		12b C 29.88	
14 Other		12c G 5054.13	
		12d	
e Employee's first name and initial Last name Suff.			
ERICA NOGUEIRA 7695 Stalmer St., Unit A SAN DIEGO CA 92111			
f Employee's address and ZIP code			
15 State Employer's state ID		18 Local wages, tips, etc	
CA 932-0445-1		19 Local income tax	
16 State wages, tips, etc.		20 Locality name	
109974.42			
17 State income tax		3599.37	
Form OMB. No. 1545-0029 Dept. of the Treasury - Internal Revenue Service W-2 Wage and Tax Statement 2025 Copy 2 To Be Filed With Employee's CITY or LOCAL Income Tax Return			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
112134.87		16511.23	
3 Social security wages		4 Social security tax withheld	
119857.86		7431.19	
5 Medicare wages and tips		6 Medicare tax withheld	
119857.86		1737.94	
a Employee's SSA number		Employer use only	
014-72-9793			
b Employer's FED ID number		d Control number	
95-2241453		00006285	
c Employer's name, address, and ZIP code			
San Diego Unified Port District 3165 Pacific Highway San Diego CA 92101			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
		DD 36627.72	
13 Statutory Employee	Retirement plan	Third-Party Sick pay	12b
☐	☒	☐	C 27.12
14 Other		12c	
		G 5845.18	
		12d	
e Employee's first name and initial Last name Suff.			
ERICA NOGUEIRA 7695 Stalmer St., Unit A SAN DIEGO CA 92111			
f Employee's address and ZIP code			
15 State	Employer's state ID	18 Local wages, tips, etc	
CA	932-0445-1		
16 State wages, tips, etc.		19 Local income tax	
112134.87			
17 State income tax		20 Locality name	
3861.91			
Form OMB. No. 1545-0008 W-2 Wage and Tax Statement 2024 Copy C for Employee's records			
Dept. of the Treasury - Internal Revenue Service This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
112134.87		16511.23	
3 Social security wages		4 Social security tax withheld	
119857.86		7431.19	
5 Medicare wages and tips		6 Medicare tax withheld	
119857.86		1737.94	
a Employee's SSA number		Employer use only	
014-72-9793			
b Employer's FED ID number		d Control number	
95-2241453		00006285	
c Employer's name, address, and ZIP code			
San Diego Unified Port District 3165 Pacific Highway San Diego CA 92101			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
		DD 36627.72	
13 Statutory Employee	Retirement plan	Third-Party Sick pay	12b
☐	☒	☐	C 27.12
14 Other		12c	
		G 5845.18	
		12d	
e Employee's first name and initial Last name Suff.			
ERICA NOGUEIRA 7695 Stalmer St., Unit A SAN DIEGO CA 92111			
f Employee's address and ZIP code			
15 State	Employer's state ID	18 Local wages, tips, etc	
CA	932-0445-1		
16 State wages, tips, etc.		19 Local income tax	
112134.87			
17 State income tax		20 Locality name	
3861.91			
Form OMB. No. 1545-0008 W-2 Wage and Tax Statement 2024 Copy 2 To Be Filed With Employee's STATE Income Tax Return			
Dept. of the Treasury - Internal Revenue Service			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
112134.87		16511.23	
3 Social security wages		4 Social security tax withheld	
119857.86		7431.19	
5 Medicare wages and tips		6 Medicare tax withheld	
119857.86		1737.94	
a Employee's SSA number		Employer use only	
014-72-9793			
b Employer's FED ID number		d Control number	
95-2241453		00006285	
c Employer's name, address, and ZIP code			
San Diego Unified Port District 3165 Pacific Highway San Diego CA 92101			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
		DD 36627.72	
13 Statutory Employee	Retirement plan	Third-Party Sick pay	12b
☐	☒	☐	C 27.12
14 Other		12c	
		G 5845.18	
		12d	
e Employee's first name and initial Last name Suff.			
ERICA NOGUEIRA 7695 Stalmer St., Unit A SAN DIEGO CA 92111			
f Employee's address and ZIP code			
15 State	Employer's state ID	18 Local wages, tips, etc	
CA	932-0445-1		
16 State wages, tips, etc.		19 Local income tax	
112134.87			
17 State income tax		20 Locality name	
3861.91			
Form OMB. No. 1545-0008 W-2 Wage and Tax Statement 2024 Copy B To Be Filed With Employee's FEDERAL Tax Return			
Dept. of the Treasury - Internal Revenue Service			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
112134.87		16511.23	
3 Social security wages		4 Social security tax withheld	
119857.86		7431.19	
5 Medicare wages and tips		6 Medicare tax withheld	
119857.86		1737.94	
a Employee's SSA number		Employer use only	
014-72-9793			
b Employer's FED ID number		d Control number	
95-2241453		00006285	
c Employer's name, address, and ZIP code			
San Diego Unified Port District 3165 Pacific Highway San Diego CA 92101			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
		DD 36627.72	
13 Statutory Employee	Retirement plan	Third-Party Sick pay	12b
☐	☒	☐	C 27.12
14 Other		12c	
		G 5845.18	
		12d	
e Employee's first name and initial Last name Suff.			
ERICA NOGUEIRA 7695 Stalmer St., Unit A SAN DIEGO CA 92111			
f Employee's address and ZIP code			
15 State	Employer's state ID	18 Local wages, tips, etc	
CA	932-0445-1		
16 State wages, tips, etc.		19 Local income tax	
112134.87			
17 State income tax		20 Locality name	
3861.91			
Form OMB. No. 1545-0008 W-2 Wage and Tax Statement 2024 Copy 2 To Be Filed With Employee's CITY or LOCAL Income Tax Return			
Dept. of the Treasury - Internal Revenue Service			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
101544.66		14634.00	
3 Social security wages		4 Social security tax withheld	
107012.31		6634.76	
5 Medicare wages and tips		6 Medicare tax withheld	
107012.31		1551.68	
a Employee's SSA number		Employer use only	
014-72-9793			
b Employer's FED ID number		d Control number	
95-2241453		00006285	
c Employer's name, address, and ZIP code			
San Diego Unified Port District 3165 Pacific Highway San Diego CA 92101			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
		DD 8686.87	
13 Statutory Employee Retirement plan Third-Party Sick pay		12b C 25.99	
☐ ☒ ☐			
14 Other		12c G 5467.65	
		12d L 146.06	
e Employee's first name and initial Last name Suff.			
ERICA NOGUEIRA 7695 Stalmer St., Unit A SAN DIEGO CA 92111			
f Employee's address and ZIP code			
15 State Employer's state ID		18 Local wages, tips, etc	
CA 932-0445-1			
16 State wages, tips, etc.		19 Local income tax	
101544.66			
17 State income tax		20 Locality name	
3300.24			
Form OMB. No. 1545-0008 W-2 Wage and Tax Statement 2023 Dept. of the Treasury - Internal Revenue Service Copy C for Employee's records			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
101544.66		14634.00	
3 Social security wages		4 Social security tax withheld	
107012.31		6634.76	
5 Medicare wages and tips		6 Medicare tax withheld	
107012.31		1551.68	
a Employee's SSA number		Employer use only	
014-72-9793			
b Employer's FED ID number		d Control number	
95-2241453		00006285	
c Employer's name, address, and ZIP code			
San Diego Unified Port District 3165 Pacific Highway San Diego CA 92101			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
		DD 8686.87	
13 Statutory Employee Retirement plan Third-Party Sick pay		12b C 25.99	
☐ ☒ ☐			
14 Other		12c G 5467.65	
		12d L 146.06	
e Employee's first name and initial Last name Suff.			
ERICA NOGUEIRA 7695 Stalmer St., Unit A SAN DIEGO CA 92111			
f Employee's address and ZIP code			
15 State Employer's state ID		18 Local wages, tips, etc	
CA 932-0445-1			
16 State wages, tips, etc.		19 Local income tax	
101544.66			
17 State income tax		20 Locality name	
3300.24			
Form OMB. No. 1545-0008 W-2 Wage and Tax Statement 2023 Dept. of the Treasury - Internal Revenue Service Copy 2 To Be Filed With Employee's STATE Income Tax Return			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
101544.66		14634.00	
3 Social security wages		4 Social security tax withheld	
107012.31		6634.76	
5 Medicare wages and tips		6 Medicare tax withheld	
107012.31		1551.68	
a Employee's SSA number		Employer use only	
014-72-9793			
b Employer's FED ID number		d Control number	
95-2241453		00006285	
c Employer's name, address, and ZIP code			
San Diego Unified Port District 3165 Pacific Highway San Diego CA 92101			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
		DD 8686.87	
13 Statutory Employee Retirement plan Third-Party Sick pay		12b C 25.99	
☐ ☒ ☐			
14 Other		12c G 5467.65	
		12d L 146.06	
e Employee's first name and initial Last name Suff.			
ERICA NOGUEIRA 7695 Stalmer St., Unit A SAN DIEGO CA 92111			
f Employee's address and ZIP code			
15 State Employer's state ID		18 Local wages, tips, etc	
CA 932-0445-1			
16 State wages, tips, etc.		19 Local income tax	
101544.66			
17 State income tax		20 Locality name	
3300.24			
Form OMB. No. 1545-0008 W-2 Wage and Tax Statement 2023 Dept. of the Treasury - Internal Revenue Service Copy B To Be Filed With Employee's FEDERAL Tax Return			

1 Wages, tips, other compensation		2 Federal Income tax withheld	
101544.66		14634.00	
3 Social security wages		4 Social security tax withheld	
107012.31		6634.76	
5 Medicare wages and tips		6 Medicare tax withheld	
107012.31		1551.68	
a Employee's SSA number		Employer use only	
014-72-9793			
b Employer's FED ID number		d Control number	
95-2241453		00006285	
c Employer's name, address, and ZIP code			
San Diego Unified Port District 3165 Pacific Highway San Diego CA 92101			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
		DD 8686.87	
13 Statutory Employee Retirement plan Third-Party Sick pay		12b C 25.99	
☐ ☒ ☐			
14 Other		12c G 5467.65	
		12d L 146.06	
e Employee's first name and initial Last name Suff.			
ERICA NOGUEIRA 7695 Stalmer St., Unit A SAN DIEGO CA 92111			
f Employee's address and ZIP code			
15 State Employer's state ID		18 Local wages, tips, etc	
CA 932-0445-1			
16 State wages, tips, etc.		19 Local income tax	
101544.66			
17 State income tax		20 Locality name	
3300.24			
Form OMB. No. 1545-0008 W-2 Wage and Tax Statement 2023 Dept. of the Treasury - Internal Revenue Service Copy 2 To Be Filed With Employee's CITY or LOCAL Income Tax Return			



San Diego Unified Port District
3165 Pacific Hwy
San Diego, CA 92101

Name	ERICA NOGUEIRA	Leave Balances SDUPD Annual Leave 271.01 SDUPD Floating Holiday 8.00	
Personnel No.	6285		
Pay Status	Exempt		
Pay Frequency	Bi-weekly		
Pay Period	06/12/2026 06/25/2026		
Payroll No.	2026/14		

Payment Date	Earnings	Pre-Tax Deductions	Post-Tax Deductions	Taxes	Net Pay
07/03/2026	4,976.00	- 659.98	- 11.96	- 1,120.42 =	3,183.64

Earnings	Rate	Hours	Amount	Retro Period	Year-to-Date
1200 Regular Time	62.20	27.00	1,679.40		55,793.40
1251 Vacation pay	62.20	53.00	3,296.60		6,904.20
1250 Holiday pay					4,478.40
1252 Sick pay					1,679.40
9528 Unclassified leave					808.60
Total Earnings			4,976.00		69,664.00

Imputed Income	Amount	Retro Period	Year-to-Date
GTL Imputed Income	1.25		16.25

Pre-Tax Deductions	Amount	Year-to-Date
Misc Pepra Ret EE pre-tax	323.44	4,528.16
FSA - Health Care	137.50	1,787.50
457 Defined Cont. EE	199.04	2,786.56
Total Pre-Tax Deductions	659.98	9,102.22

Post-Tax Deductions	Amount	Year-to-Date
Accident Insurance	11.96	155.48
Total Post-Tax Deductions	11.96	155.48

Taxes	Amount	Year-to-Date
Federal: FED Filing Status: Married(Pre-2020 Only, Extra Amount: 0.00 Credits for dep: 0.00		
TX Withholding Tax	610.18	8,572.50
TX EE Social Security Tax	300.06	4,209.35
TX EE Medicare Tax	70.17	984.44
State: CA Filing Status: Married, one income Extra Amount: 0.00 Exemptions: 01		
TX Withholding Tax	140.01	1,969.13
Total Taxes	1,120.42	15,735.42

Taxable Income	Amount	Year-to-Date
RE Withholding Tax FED	4,317.27	60,578.03
RE Withholding Tax CA	4,317.27	60,578.03
RE EE Social Security Tax FED	4,839.75	67,892.75
RE EE Medicare Tax FED	4,839.75	67,892.75

Bank Name	Account Type	Payment Method	Check Number	Amount
DIGITAL FEDERAL CREDIT UNION	Checking	SDUPD - Payroll Bank Transfer		100.00
CITIBANK FSB	Checking	SDUPD - Payroll Bank Transfer		3,083.64

Full-Time Employees Accrual Rate		
Years of Active Service	Per Pay Period (Bi-Weekly)	Annual Hours (Days)
0-5th	5.54 Hours	144 Hours (18 Days)
6-10th	7.08 Hours	184 Hours (23 Days)
11-15th	8.62 Hours	224 Hours (28 Days)
16th-up	9.77 Hours	254 Hours (31.75 Days)



San Diego Unified Port District
3165 Pacific Hwy
San Diego, CA 92101

Name	ERICA NOGUEIRA		Leave Balances SDUPD Annual Leave 316.93	
Personnel No.	6285			
Pay Status	Exempt			
Pay Frequency	Bi-weekly			
Pay Period	05/29/2026	06/11/2026		
Payroll No.	2026/13			

Payment Date	Earnings	Pre-Tax Deductions	Post-Tax Deductions	Taxes	Net Pay
06/19/2026	4,976.00	- 659.98	- 11.96	- 1,120.44 =	3,183.62

Earnings	Rate	Hours	Amount	Retro Period	Year-to-Date
1200 Regular Time	62.20	62.00	3,856.40		54,114.00
1251 Vacation pay	62.20	14.00	870.80		3,607.60
9528 Unclassified leave	62.20	4.00	248.80		808.60
1250 Holiday pay					4,478.40
1252 Sick pay					1,679.40
Total Earnings			4,976.00		64,688.00

Imputed Income	Amount	Retro Period	Year-to-Date
GTL Imputed Income	1.25		15.00

Pre-Tax Deductions	Amount	Year-to-Date
Misc Pepra Ret EE pre-tax	323.44	4,204.72
FSA - Health Care	137.50	1,650.00
457 Defined Cont. EE	199.04	2,587.52
Total Pre-Tax Deductions	659.98	8,442.24

Post-Tax Deductions	Amount	Year-to-Date
Accident Insurance	11.96	143.52
Total Post-Tax Deductions	11.96	143.52

Taxes	Amount	Year-to-Date
Federal: FED Filing Status: Married(Pre-2020 Only, Extra Amount: 0.00 Credits for dep: 0.00		
TX Withholding Tax	610.18	7,962.32
TX EE Social Security Tax	300.07	3,909.29
TX EE Medicare Tax	70.18	914.27
State: CA Filing Status: Married, one income Extra Amount: 0.00 Exemptions: 01		
TX Withholding Tax	140.01	1,829.12
Total Taxes	1,120.44	14,615.00

Taxable Income	Amount	Year-to-Date
RE Withholding Tax FED	4,317.27	56,260.76
RE Withholding Tax CA	4,317.27	56,260.76
RE EE Social Security Tax FED	4,839.75	63,053.00
RE EE Medicare Tax FED	4,839.75	63,053.00

Bank Name	Account Type	Payment Method	Check Number	Amount
DIGITAL FEDERAL CREDIT UNION	Checking	SDUPD - Payroll Bank Transfer		100.00
CITIBANK FSB	Checking	SDUPD - Payroll Bank Transfer		3,083.62

Full-Time Employees Accrual Rate		
Years of Active Service	Per Pay Period (Bi-Weekly)	Annual Hours (Days)
0-5th	5.54 Hours	144 Hours (18 Days)
6-10th	7.08 Hours	184 Hours (23 Days)
11-15th	8.62 Hours	224 Hours (28 Days)
16th-up	9.77 Hours	254 Hours (31.75 Days)



San Diego Unified Port District
3165 Pacific Hwy
San Diego, CA 92101

Name	ERICA NOGUEIRA		Leave Balances SDUPD Annual Leave 323.85 SDUPD Unclassified Leave 4.00	
Personnel No.	6285			
Pay Status	Exempt			
Pay Frequency	Bi-weekly			
Pay Period	05/15/2026	05/28/2026		
Payroll No.	2026/12			

Payment Date	Earnings	Pre-Tax Deductions	Post-Tax Deductions	Taxes	Net Pay
06/05/2026	4,976.00	- 659.98	- 11.96	- 1,120.42 =	3,183.64

Earnings	Rate	Hours	Amount	Retro Period	Year-to-Date
1200 Regular Time	62.20	71.00	4,416.20		50,257.60
1250 Holiday pay	62.20	9.00	559.80		4,478.40
1251 Vacation pay					2,736.80
1252 Sick pay					1,679.40
9528 Unclassified leave					559.80
Total Earnings			4,976.00		59,712.00

Imputed Income	Amount	Retro Period	Year-to-Date
GTL Imputed Income	1.25		13.75

Pre-Tax Deductions	Amount	Year-to-Date
Misc Pepra Ret EE pre-tax	323.44	3,881.28
FSA - Health Care	137.50	1,512.50
457 Defined Cont. EE	199.04	2,388.48
Total Pre-Tax Deductions	659.98	7,782.26

Post-Tax Deductions	Amount	Year-to-Date
Accident Insurance	11.96	131.56
Total Post-Tax Deductions	11.96	131.56

Taxes	Amount	Year-to-Date
Federal: FED Filing Status: Married(Pre-2020 Only, Extra Amount: 0.00 Credits for dep: 0.00		
TX Withholding Tax	610.18	7,352.14
TX EE Social Security Tax	300.06	3,609.22
TX EE Medicare Tax	70.17	844.09
State: CA Filing Status: Married, one income Extra Amount: 0.00 Exemptions: 01		
TX Withholding Tax	140.01	1,689.11
Total Taxes	1,120.42	13,494.56

Taxable Income	Amount	Year-to-Date
RE Withholding Tax FED	4,317.27	51,943.49
RE Withholding Tax CA	4,317.27	51,943.49
RE EE Social Security Tax FED	4,839.75	58,213.25
RE EE Medicare Tax FED	4,839.75	58,213.25

Bank Name	Account Type	Payment Method	Check Number	Amount
DIGITAL FEDERAL CREDIT UNION	Checking	SDUPD - Payroll Bank Transfer		100.00
CITIBANK FSB	Checking	SDUPD - Payroll Bank Transfer		3,083.64

Full-Time Employees Accrual Rate		
Years of Active Service	Per Pay Period (Bi-Weekly)	Annual Hours (Days)
0-5th	5.54 Hours	144 Hours (18 Days)
6-10th	7.08 Hours	184 Hours (23 Days)
11-15th	8.62 Hours	224 Hours (28 Days)
16th-up	9.77 Hours	254 Hours (31.75 Days)



San Diego Unified Port District
3165 Pacific Hwy
San Diego, CA 92101

Name	ERICA NOGUEIRA		Leave Balances SDUPD Annual Leave 316.77 SDUPD Unclassified Leave 4.00	
Personnel No.	6285			
Pay Status	Exempt			
Pay Frequency	Bi-weekly			
Pay Period	05/01/2026	05/14/2026		
Payroll No.	2026/11			

Payment Date	Earnings	Pre-Tax Deductions	Post-Tax Deductions	Taxes	Net Pay
05/22/2026	4,976.00	- 659.98	- 11.96	- 1,120.44 =	3,183.62

Earnings	Rate	Hours	Amount	Retro Period	Year-to-Date
1200 Regular Time	62.20	80.00	4,976.00		45,841.40
1250 Holiday pay					3,918.60
1251 Vacation pay					2,736.80
1252 Sick pay					1,679.40
9528 Unclassified leave					559.80
Total Earnings			4,976.00		54,736.00

Imputed Income	Amount	Retro Period	Year-to-Date
GTL Imputed Income	1.25		12.50

Pre-Tax Deductions	Amount	Year-to-Date
Misc Pepra Ret EE pre-tax	323.44	3,557.84
FSA - Health Care	137.50	1,375.00
457 Defined Cont. EE	199.04	2,189.44
Total Pre-Tax Deductions	659.98	7,122.28

Post-Tax Deductions	Amount	Year-to-Date
Accident Insurance	11.96	119.60
Total Post-Tax Deductions	11.96	119.60

Taxes	Amount	Year-to-Date
Federal: FED Filing Status: Married(Pre-2020 Only, Extra Amount: 0.00 Credits for dep: 0.00		
TX Withholding Tax	610.18	6,741.96
TX EE Social Security Tax	300.07	3,309.16
TX EE Medicare Tax	70.18	773.92
State: CA Filing Status: Married, one income Extra Amount: 0.00 Exemptions: 01		
TX Withholding Tax	140.01	1,549.10
Total Taxes	1,120.44	12,374.14

Taxable Income	Amount	Year-to-Date
RE Withholding Tax FED	4,317.27	47,626.22
RE Withholding Tax CA	4,317.27	47,626.22
RE EE Social Security Tax FED	4,839.75	53,373.50
RE EE Medicare Tax FED	4,839.75	53,373.50

Bank Name	Account Type	Payment Method	Check Number	Amount
DIGITAL FEDERAL CREDIT UNION	Checking	SDUPD - Payroll Bank Transfer		100.00
CITIBANK FSB	Checking	SDUPD - Payroll Bank Transfer		3,083.62

Full-Time Employees Accrual Rate		
Years of Active Service	Per Pay Period (Bi-Weekly)	Annual Hours (Days)
0-5th	5.54 Hours	144 Hours (18 Days)
6-10th	7.08 Hours	184 Hours (23 Days)
11-15th	8.62 Hours	224 Hours (28 Days)
16th-up	9.77 Hours	254 Hours (31.75 Days)



Port of San Diego

3165 Pacific Hwy

San Diego, CA 92101

(619) 686-6200

07/14/2026

To Whom It May Concern:

This letter is to serve as verification that the following employee, Erica Nogueira, is employed with the Port of San Diego.

- Job Title: Parks, Arts, and Sponsorship Administrators
- Original Hire Date: 04/24/2020
- Employment Status: Full-Time
- Salary: \$62.60/hour

If any additional information is required, please contact the following email address, hr-updates@portofsandiego.org and we'll be happy to assist!

Sincerely,

Jamila James

Human Resources Technician