Authorization for Credit Card Transactions

Department of Homeland Security

Form G-1450

How To Fill Out Form G-1450

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

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

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

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

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

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

Applicant's/Petitioner's/Requester's Information (Full Legal Name)		
Given Name (First Name) The Iron	Middle Name (if any) Monkey	Family Name (Last Name) Tattoo Studio
Credit Card Billing Information (Credit Card Holder's Name as it Appears on the Card)		
Given Name (First Name) Otavio	Middle Name (if any) H	Family Name (Last Name) SILVA
Credit Card Holder's Billing Address:		
Street Number and Name 5051 La Jolla Blvd	Apt. Ste. Flr. ☒ ☐ ☐	Number 202
City or Town San Diego	State CA	ZIP Code 92109
Credit Card Holder's Signature and Contact Information:		
Credit Card Holder's Signature		
Credit Card Holder's Daytime Telephone Number 5102419336	Credit Card Holder's Email Address otavio@yousalaw.com	

Credit Card Information		
Credit Card Number	**Credit Card Type:** ☐ Visa ☐ MasterCard ☐ American Express ☐ Discover	Authorized Payment Amount $ 530.00
Credit Card Expiration Date (mm/yyyy) CVV Code		

Authorization for Credit Card Transactions

Department of Homeland Security

Form G-1450

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Given Name (First Name) The Iron	Middle Name (if any) Monkey	Family Name (Last Name) Tattoo Studio
Credit Card Billing Information (Credit Card Holder's Name as it Appears on the Card)		
Given Name (First Name) Otavio	Middle Name (if any) H	Family Name (Last Name) SILVA
Credit Card Holder's Billing Address:		
Street Number and Name 5051 La Jolla Blvd	Apt. Ste. Flr. ☒ ☐ ☐	Number 202
City or Town San Diego	State CA	ZIP Code 92109
Credit Card Holder's Signature and Contact Information:		
Credit Card Holder's Signature		
Credit Card Holder's Daytime Telephone Number 5102419336	Credit Card Holder's Email Address otavio@yousalaw.com	

Credit Card Information		
Credit Card Number	**Credit Card Type:** ☐ Visa ☐ MasterCard ☐ American Express ☐ Discover	Authorized Payment Amount $ 300.00
Credit Card Expiration Date (mm/yyyy) CVV Code		

O-1B NON-IMMIGRANT WORKER OF EXTRAORDINARY ABILITY (ARTS)

Petitioner: The Iron Monkey Tattoo
Beneficiary: SANTOS, Pablo Jorge

+1 510 714 0100 +1 619 960 8262 PO BOX 90487 / ZIP CODE 92169

YOUSA Law Firm
Tel: +1 415 425-2508
contato@yousalaw.com

TABLE OF CONTENTS

Petitioner: The Iron Monkey Tattoo Studio
Beneficiary: Pablo Jorge Santos
Type of Petition: I-129, O1-B non-immigrant visa arts
Classification Sought: 8 C.F.R 214.2(o)(3)(iv)

Forms	• Form G-1450 in the amount of $530 towards I-129 form filing fee • Form G-1450 in the amount of $300 towards Asylum Program Fee • Form G-1145 – E-Notification of Application/Petition Acceptance • Form G-28 – Notice of Entry of Appearance as Attorney • Form I-129 – Petition for a Nonimmigrant Worker • O Classification Supplement
Petition Cover Letter	• Petition Cover Letter • Exhibit List
Exhibit A	**Documents for Petitioner** • Petitioner's registration • Petitioner's Tax records • Petitioner's website
Exhibit B	**Documents for Beneficiary** • Mr. Santos' resume • Mr. Santos' professional portfolio
Exhibit C	**Documents for the Job Position** • Independent Contractor Agreement and Sponsorship Commitment • Professional Itinerary
Exhibit D	**Lead or Starring Roles in Distinguished Events (Criterion 1)** • Events advertisements displaying Mr. Santos 'image and/or name. • Copy of Mr. Santos 'awards • Certificate of participation 4th Psycko Expo Tattoo • Official information about the events • Support letter from Leonardo Marco Silva
Exhibit E	**Published Material and National or International Recognition (Criterion 2)** • Major media and trade publications about Mr. Santos'work • Audience and viewership metrics

Tel: +1 415 425-2508
contato@yousalaw.com

Exhibit F	**Lead or Critical Roles for Distinguished Establishments (Criterion 3)** • Invitation e-mail from the Iron Monkey Tattoo studio • Evidence of the Iron Monkey Tattoo studio distinguished reputation
Exhibit G	**Significant Recognition for Achievements (Criterion 5)** Expert Letters • Iuri Dayvisson • Alex Farias • Theo Pedrada
Exhibit H	**High Salary or Other Substantial Remuneration** • Declaration from Talles Morais de Oliveira • Salary Surveys
Exhibit I	**Additional Relevant Evidence** • Mr. Santos' social media accounts • Pictures of Mr. Santos' successful mentorships initiatives • Certificates of professional development courses • Support letters from clients and emerging tattoo professionals • Communication between Mr. Santos and a Tattoo Studio in England
Exhibit J	**Beneficiary's Civil and Immigration Documents** • Mr. Santos' personal documents • Derivatives' Birth Certificate and Corresponding Translation • Derivatives' Passport's Biometrics Page

e-Notification of Application/Petition Acceptance

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

USCIS
Form G-1145

What Is the Purpose of This Form?

Use this form to request an electronic notification (e-Notification) when U.S. Citizenship and Immigration Services accepts your immigration application. This service is available for applications filed at a USCIS Lockbox facility.

General Information

Complete the information below and clip this form to the first page of your application package. You will receive one e-mail and/or text message for each form you are filing.

We will send the e-Notification within 24 hours after we accept your application. Domestic customers will receive an e-mail and/or text message; overseas customers will only receive an e-mail. Undeliverable e-Notifications cannot be resent.

The e-mail or text message will display your receipt number and tell you how to get updated case status information. It will not include any personal information. The e-Notification does not grant any type of status or benefit; rather it is provided as a convenience to customers.

USCIS will also mail you a receipt notice (I-797C), which you will receive within 10 days after your application has been accepted; use this notice as proof of your pending application or petition.

USCIS Privacy Act Statement

AUTHORITIES: The information requested on this form is collected pursuant to section 103(a) of the Immigration and Nationality Act, as amended INA section 101, et seq.

PURPOSE: The primary purpose for providing the information on this form is to request an electronic notification when USCIS accepts immigration form. The information you provide will be used to send you a text and/or email message.

DISCLOSURE: The information you provide is voluntary. However, failure to provide the requested information may prevent USCIS from providing you a text and/or email message receipting your immigration form.

ROUTINE USES: The information provided on this form will be used by and disclosed to DHS personnel and contractors in accordance with approved routine uses, as described in the associated published system of records notices [**DHS/USCIS-007 - Benefits Information System and DHS/USCIS-001 - Alien File (A-File) and Central Index System (CIS)**, which can be found at **www.dhs.gov/privacy**]. The information may also be made available, as appropriate for law enforcement purposes or in the interest of national security.

Complete this form and clip it on top of the first page of your immigration form(s).

Applicant/Petitioner Full Last Name	Applicant/Petitioner Full First Name	Applicant/Petitioner Full Middle Name
Tattoo Studio	**The Iron Monkey**	**N/A**

Email Address	Mobile Phone Number (Text Message)
missfeliz82@comcast.net	

Notice of Entry of Appearance as Attorney or Accredited Representative

Department of Homeland Security

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

Part 1. Information About Attorney or Accredited Representative

1. USCIS Online Account Number (if any)

▶ 0 0 7 4 9 2 6 2 5 4 3 8

Name of Attorney or Accredited Representative

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

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

2.c. Middle Name: N/A

Address of Attorney or Accredited Representative

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

3.b. ☐ Apt. ☐ Ste. ☐ Flr. N/A

3.c. City or Town: San Diego

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

3.f. Province: N/A

3.g. Postal Code: N/A

3.h. Country: USA

Contact Information of Attorney or Accredited Representative

4. Daytime Telephone Number: 5102419336

5. Mobile Telephone Number (if any): 5102419336

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

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

Part 2. Eligibility Information for Attorney or Accredited Representative

Select **all applicable** items.

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

Licensing Authority: California

1.b. Bar Number (if applicable): 343486

1.c. I (select **only one** box) ☒ am not ☐ am subject to any order suspending, enjoining, restraining, disbarring, 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-129

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) SANCHEZ

6.b. Given Name (First Name) April

6.c. Middle Name

7.a. Name of Entity (if applicable)

The Iron Monkey Tattoo Studio

7.b. Title of Authorized Signatory for Entity (if applicable)

Owner

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

9165417347

11. Mobile Telephone Number (if any)

9165417347

12. Email Address (if any)

missfeliz82@comcast.net

Mailing Address of Client

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

13.a. Street Number and Name PO Box 90487

13.b. ☐ Apt. ☐ Ste. ☐ Flr. N/A

13.c. City or Town San Diego

13.d. State CA **13.e.** ZIP Code 92169

13.f. Province N/A

13.g. Postal Code N/A

13.h. Country

USA

Part 4. Client's Consent to Representation and Signature

Consent to Representation and Release of Information

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

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

Options Regarding Receipt of USCIS Notices and Documents

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

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

1.a. ☒ I request that USCIS send original notices on an application or petition to the business address of my attorney or accredited representative as listed in this form.

1.b. ☒ I request that USCIS send any secure identity document (Permanent Resident Card, Employment Authorization Document, or Travel Document) that I receive to the U.S. business address of my attorney or accredited representative (or to a designated military or diplomatic address in a foreign country (if permitted)).

NOTE: If your notice contains Form I-94, Arrival-Departure Record, USCIS will send the notice to the U.S. business address of your attorney or accredited representative. If you would rather have your Form I-94 sent directly to you, select **Item Number 1.c.**

1.c. ☐ I request that USCIS send my notice containing Form I-94 to me at my U.S. mailing address.

Signature of Client or Authorized Signatory for an Entity

2.a. Signature of Client or Authorized Signatory for an **Entity**

➡ April Sawley

2.b. Date of Signature (mm/dd/yyyy) 08/10/2026

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) 08/10/2026

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): SANCHEZ

1.b. Given Name (First Name): April

1.c. Middle Name:

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

Petition for a Nonimmigrant Worker

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

USCIS
Form I-129
OMB No. 1615-0009
Expires 12/31/2027

For USCIS Use Only	Receipt	Partial Approval (explain)	Action Block
Class: _____ No. of Workers: _____ Job Code: _____ Validity Dates: _____ From: _____ To: _____	☐ **Classification Approved** ☐ Consulate/POE/PFI Notified At: _____ ☐ Extension Granted ☐ COS/Extension Granted		

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

Part 1. Petitioner Information

If you are an individual filing this petition, complete **Item Number 1. If you are a company or an organization filing this petition,** complete **Item Number 2**.

1. Legal Name of Individual Petitioner

Family Name (Last Name) | Given Name (First Name) | Middle Name

2. Company or Organization Name

`The Iron Monkey Tattoo Studio`

3. Mailing Address of Individual, Company or Organization *(USPS ZIP Code Lookup)*

In Care Of Name: `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`

4. Contact Information

Daytime Telephone Number: `9165417347` | Mobile Telephone Number: `9165417347` | Email Address (if any): `missfeliz82@comcast.net`

Other Information

5. Federal Employer Identification Number (FEIN)
► `41-4016688`

6. Are you a nonprofit organized as tax exempt or a governmental research organization? ☐ Yes ☒ No

Part 1. Petitioner Information (continued)

7. Individual IRS Tax Number
► N/A

8. U.S. Social Security Number (if any)
► N/A

Part 2. Information About This Petition

1. Requested Nonimmigrant Classification (Write classification symbol): O-1B

2. **Basis for Classification** (select **only one** box)**:**

- [X] **a.** New employment.
- [ ] **b.** Continuation of previously approved employment without change with the same employer.
- [ ] **c.** Change in previously approved employment.
- [ ] **d.** New concurrent employment.
- [ ] **e.** Change of employer.
- [ ] **f.** Amended petition.

3. **Provide the most recent petition/application receipt number for the beneficiary. If none exists, indicate "None."**
► none

4. **Requested Action** (select **only one** box)**:**

- [X] **a.** Notify the office in **Part 4.** so each beneficiary can obtain a visa or be admitted. (**NOTE:** A petition is not required for E-1, E-2, E-3, H-1B1 Chile/Singapore, or TN visa beneficiaries.)
- [ ] **b.** Change the status and extend the stay of each beneficiary because the beneficiary(ies) is/are now in the United States in another status (see instructions for limitations). This is available only when you check "New Employment" in **Item Number 2.**, above.
- [ ] **c.** Extend the stay of each beneficiary because the beneficiary(ies) now hold(s) this status.
- [ ] **d.** Amend the stay of each beneficiary because the beneficiary(ies) now hold(s) this status and is/are not seeking additional time from the current authorized period of stay.
- [ ] **e.** Extend the status of a nonimmigrant classification based on a free trade agreement. (See Trade Agreement Supplement to Form I-129 for TN and H-1B1.)
- [ ] **f.** Change status to a nonimmigrant classification based on a free trade agreement. (See Trade Agreement Supplement to Form I-129 for TN and H-1B1.)

5. **Total number of workers included in this petition.** (See instructions relating to when more than one worker can be included.)
► 1

Part 3. Beneficiary Information (Information about the beneficiary/beneficiaries you are filing for. Complete the blocks below. Use the Attachment-1 sheet to name each beneficiary included in this petition.)

1. Type of Beneficiaries Requested (select **only one** box) [X] Named [ ] Unnamed (for H-2A or H-2B petitions only)

2. **If an Entertainment Group, Provide the Group Name**
N/A

3. **Provide Name of Beneficiary**

Family Name (Last Name)	Given Name (First Name)	Middle Name
SANTOS	Pablo Jorge	N/A

Part 3. Beneficiary Information (Information about the beneficiary/beneficiaries you are filing for. Complete the blocks below. Use the Attachment-1 sheet to name each beneficiary included in this petition.) (continued)

4. Provide all other names the beneficiary has used. Include nicknames, aliases, maiden name, and names from all previous marriages.

Family Name (Last Name)	Given Name (First Name)	Middle Name
N/A	N/A	N/A

5. Other Information

Date of birth (mm/dd/yyyy): 03/29/1987

Sex: ☒ Male ☐ Female

U.S. Social Security Number (if any): ► N/A

Alien Registration Number (A-Number): ► A- N/A

Country of Birth: Brazil

Province of Birth: Rio Grande do Norte

Country of Citizenship or Nationality: Brazil

6. If the beneficiary is in the United States, complete the following:

Date of Last Arrival (mm/dd/yyyy): N/A

I-94 Arrival-Departure Record Number: ► N/A

Passport or Travel Document Number: N/A

Date Passport or Travel Document Issued (mm/dd/yyyy): N/A

Date Passport or Travel Document Expires (mm/dd/yyyy): N/A

Passport or Travel Document Country of Issuance: N/A

Current Nonimmigrant Status: N/A

Date Status Expires (mm/dd/yyyy) or D/S: N/A

Student and Exchange Visitor Information System (SEVIS) Number (if any): N/A

Employment Authorization Document (EAD) Number (if any): N/A

7. Current Residential U.S. Address (if applicable) (do not list a P.O. Box)

Street Number and Name: N/A

Apt. ☐ Ste. ☐ Flr. ☐ Number: N/A

City or Town: N/A

State: N/A

ZIP Code: N/A

Part 4. Processing Information

1. If a beneficiary or beneficiaries named in **Part 3.** is/are outside the United States, or a requested extension of stay or change of status cannot be granted, state the U.S. Consulate or inspection facility you want notified if this petition is approved.

a. Type of Office (select only one box): ☒ Consulate ☐ Pre-flight inspection ☐ Port of Entry

b. Office Address (City): Recife

c. U.S. State or Foreign Country: Brazil

Part 4. Processing Information (continued)

d. Beneficiary's Foreign Address

Street Number and Name: 19 Clovis Lira St

Apt. Ste. Flr. Number: N/A

City or Town: Parnamirim

State: N/A

Province: Rio Grande do Norte

Postal Code: 59150300

Country: Brazil

2. Does each person in this petition have a valid passport? ☒ Yes ☐ No. If no, go to **Part 9.** and type or print your explanation.

3. Are you filing any other petitions with this one?

☐ Yes. If yes, how many? ▶ ☐ ☒ No

4. Are you filing any applications for replacement/initial I-94, Arrival-Departure Records with this petition? Note that if the beneficiary was issued an electronic Form I-94 by CBP when he/she was admitted to the United States at an air or sea port, he/she may be able to obtain the Form I-94 from the CBP Website at cbp.gov/i94 instead of filing an application for a replacement/initial I-94.

☐ Yes. If yes, how many? ▶ ☐ ☒ No

5. Are you filing any applications for dependents with this petition?

☐ Yes. If yes, how many? ▶ ☐ ☒ No

6. Is any beneficiary in this petition in removal proceedings?

☐ Yes. If yes, proceed to **Part 9.** and list the beneficiary's(ies) name(s). ☒ No

7. Have you ever filed an immigrant petition for any beneficiary in this petition?

☐ Yes. If yes, how many? ▶ ☐ ☒ No

8. Did you indicate you were filing a new petition in **Part 2.**?

☒ Yes. If yes, answer the questions below. ☐ No. If no, proceed to **Item Number 9.**

a. Has any beneficiary in this petition ever been given the classification you are now requesting within the last seven years?

☐ Yes. If yes, proceed to **Part 9.** and type or print your explanation. ☒ No

b. Has any beneficiary in this petition ever been denied the classification you are now requesting within the last seven years?

☐ Yes. If yes, proceed to **Part 9.** and type or print your explanation. ☒ No

9. Have you ever previously filed a nonimmigrant petition for this beneficiary?

☐ Yes. If yes, proceed to **Part 9.** and type or print your explanation. ☒ No

10. If you are filing for an entertainment group, has any beneficiary in this petition not been with the group for at least one year?

☐ Yes. If yes, proceed to **Part 9.** and type or print your explanation. ☒ No

11.a. Has any beneficiary in this petition ever been a J-1 exchange visitor or J-2 dependent of a J-1 exchange visitor?

☐ Yes. If yes, proceed to **Item Number 11.b.** ☒ No

11.b. If you checked yes in **Item Number 11.a.**, provide the dates the beneficiary maintained status as a J-1 exchange visitor or J-2 dependent. Also, provide evidence of this status by attaching a copy of either a DS-2019, Certificate of Eligibility for Exchange Visitor (J-1) Status, a Form IAP-66, or a copy of the passport that includes the J visa stamp.

N/A

Part 5. Basic Information About the Proposed Employment and Employer

Attach the Form I-129 supplement relevant to the classification of the worker(s) you are requesting.

1. Job Title

Tattoo Artist

2. Labor Condition Application (LCA) or Employment and Training Administration (ETA) Case Number

N/A

3. Address(es) where the beneficiary(ies) will work if different from address in **Part 1.** If you need to provide more than two additional addresses, use **Part 9. Additional Information**.

Address 1

Street Number and Name	Apt. Ste. Flr.	Number
1723 I St	☐ ☐ ☐	N/A

City or Town	State	ZIP Code
Sacramento	CA	95811

Is this a third-party location? ☐ Yes ☒ No

If you answered "Yes," provide the name of the third-party organization.

N/A

Address 2

Street Number and Name	Apt. Ste. Flr.	Number
N/A	☐ ☐ ☐	N/A

City or Town	State	ZIP Code
N/A	N/A	N/A

Is this a third-party location? ☐ Yes ☐ No

If you answered "Yes," provide the name of the third-party organization.

N/A

4. Did you include an itinerary with the petition? ☒ Yes ☐ No

5. Will the beneficiary(ies) work for you off-site at another company or organization's location? ☒ Yes ☐ No

6. Will the beneficiary(ies) work exclusively in the Commonwealth of the Northern Mariana Islands (CNMI)? ☐ Yes ☒ No

7. Is this a full-time position? ☒ Yes ☐ No

8. If the answer to **Item Number 7.** is no, how many hours per week for the position? ► N/A

9. Wages: $ N/A per (Specify hour, week, month, or year) ► N/A

10. Other Compensation (Explain)

The financial arrangement is a commission structure where the Contractor receives sixty percent (60%) of the gross amount billed. Rates are set at $150.00 hourly, $600.00 for a half-day, and $1,200.00 for a full-day. Payments are disbursed every Thursday for the preceding week's earnings.

11. Dates of intended employment From: (mm/dd/yyyy) 11/16/2027 To: (mm/dd/yyyy) 11/16/2030

Part 5. Basic Information About the Proposed Employment and Employer (continued)

12. Type of Business

Tattoo Shop

13. Year Established

2015

14. Current Number of Employees in the United States

0

15. Do you currently employ a total of 25 or fewer full-time equivalent employees in the United States, including all affiliates or subsidiaries of this company/organization?

☒ Yes ☐ No

16. Gross Annual Income

112,038

17. Net Annual Income

77,100

Part 6. Certification Regarding the Release of Controlled Technology or Technical Data to Foreign Persons in the United States

(This section of the form is required only for H-1B, H-1B1 Chile/Singapore, L-1, and O-1A petitions. It is not required for any other classifications. Please review the Form I-129 General Filing Instructions before completing this section.)

Select Item Number 1. or Item Number 2. as appropriate. DO NOT select both boxes.

With respect to the technology or technical data the petitioner will release or otherwise provide access to the beneficiary, the petitioner certifies that it has reviewed the Export Administration Regulations (EAR) and the International Traffic in Arms Regulations (ITAR) and has determined that:

1. ☒ A license is not required from either the U.S. Department of Commerce or the U.S. Department of State to release such technology or technical data to the foreign person; or

2. ☐ A license is required from the U.S. Department of Commerce and/or the U.S. Department of State to release such technology or technical data to the beneficiary and the petitioner will prevent access to the controlled technology or technical data by the beneficiary until and unless the petitioner has received the required license or other authorization to release it to the beneficiary.

Part 7. Declaration, Signature, and Contact Information of Petitioner or Authorized Signatory (Read the information on penalties in the instructions before completing this section.)

Copies of any documents submitted are exact photocopies of unaltered, original documents, and I understand that, as the petitioner, I may be required to submit original documents to U.S. Citizenship and Immigration Services (USCIS) at a later date.

I authorize the release of any information from my records, or from the petitioning organization's records that USCIS needs to determine eligibility for the immigration benefit sought. I recognize the authority of USCIS to conduct audits of this petition using publicly available open source information. I also recognize that any supporting evidence submitted in support of this petition may be verified by USCIS through any means determined appropriate by USCIS, including but not limited to, on-site compliance reviews.

If filing this petition on behalf of an organization, I certify that I am authorized to do so by the organization.

I certify, under penalty of perjury, that I have reviewed this petition and that all of the information contained in the petition, including all responses to specific questions, and in the supporting documents, is complete, true, and correct.

1. **Name and Title of Authorized Signatory**

Family Name (Last Name)

Sanchez

Given Name (First Name)

April

Title

Owner

Part 7. Declaration, Signature, and Contact Information of Petitioner or Authorized Signatory (Read the information on penalties in the instructions before completing this section.) (continued)

2. **Signature and Date**

Signature of Authorized Signatory: April Sandy

Date of Signature (mm/dd/yyyy): 08/10/2026

3. **Signatory's Contact Information**

Daytime Telephone Number: 9165417347

Email Address (if any): missfeliz82@comcast.net

NOTE: If you do not fully complete this form or fail to submit the required documents listed in the instructions, a final decision on your petition may be delayed or the petition may be denied.

Part 8. Declaration, Signature, and Contact Information of Person Preparing Form, If Other Than Petitioner

Provide the following information concerning the preparer:

1. **Name of Preparer**

Family Name (Last Name): HAVERROTH SILVA

Given Name (First Name): Otavio

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

(If applicable, provide the name of your accredited organization recognized by the Board of Immigration Appeals (BIA).)

HS Law Corp

3. **Preparer's Mailing Address**

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

4. **Preparer's Contact Information**

Daytime Telephone Number: 5102419336

Fax Number: N/A

Email Address (if any): otavio@legalhs.com

Preparer's Declaration

By my signature, I certify, swear, or affirm, under penalty of perjury, that I prepared this petition on behalf of, at the request of, and with the express consent of the petitioner or authorized signatory. The petitioner has reviewed this completed petition as prepared by me and informed me that all of the information in the form and in the supporting documents, is complete, true, and correct.

5. **Signature and Date**

Signature of Preparer:

Date of Signature (mm/dd/yyyy): 08/10/2026

Part 9. Additional Information About Your Petition For Nonimmigrant Worker

If you require more space to provide any additional information within this petition, use the space below. If you require more space than what is provided to complete this petition, you may make a copy of **Part 9.** to complete and file with this petition. In order to assist us in reviewing your response, you must identify the **Page Number, Part Number and Item Number** corresponding to the additional information.

1. A-Number ► **A-** N/A

2.

Page Number	Part Number	Item Number
N/A	N/A	N/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

O and P Classifications Supplement to Form I-129

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

USCIS
Form I-129
OMB No. 1615-0009
Expires 12/31/2027

Section 1. Complete This Section if Filing for O or P Classification

1. Name of the Petitioner

The Iron Monkey Tattoo Studio

Name of the Beneficiary or if this petition includes multiple beneficiaries, the total number of beneficiaries included.

2.a. Name of the Beneficiary

Pablo Jorge Santos

OR

2.b. Provide the total number of beneficiaries:

3. **Classification sought** (select **only one** box)

- ☐ **a.** O-1A Alien of extraordinary ability in sciences, education, business or athletics (not including the arts, motion picture or television industry)
- ☒ **b.** O-1B Alien of extraordinary ability in the arts or extraordinary achievement in the motion picture or television industry
- ☐ **c.** O-2 Accompanying alien who is coming to the United States to assist in the performance of the O-1
- ☐ **d.** P-1 Major League Sports
- ☐ **e.** P-1 Athlete or Athletic/Entertainment Group (includes minor league sports not affiliated with Major League Sports)
- ☐ **f.** P-1S Essential Support Personnel for P-1
- ☐ **g.** P-2 Artist or entertainer for reciprocal exchange program
- ☐ **h.** P-2S Essential Support Personnel for P-2
- ☐ **i.** P-3 Artist/Entertainer coming to the United States to perform, teach, or coach under a program that is culturally unique
- ☐ **j.** P-3S Essential Support Personnel for P-3

4. Explain the nature of the event.

Independent contractor agreement to provide tattoo services at the studio and sponsorship commitment.

5. Describe the duties to be performed.

Provide custom tattoo design and advanced application services while acting as an official brand ambassador at high-profile industry conventions and tournaments. Demonstrating technical mastery to enhance the studio's global reputation, collaborating on artistic projects, and managing his professional licensing and tax.

6. If filing for an O-2 or P support classification, list dates of the beneficiary's prior work experience under the O-1 or P principal.

N/A

7.a. Does any beneficiary in this petition have ownership interest in the petitioning organization?

☐ Yes. If yes, please explain in **Item Number 7.b.** ☒ No.

Section 1. Complete This Section if Filing for O or P Classification (continued)

7.b. Explanation

N/A

8. Does an appropriate labor organization exist for the petition?

☐ Yes ☒ No. If no, proceed to **Part 9.** and type or print your explanation.

9. Is the required consultation or written advisory opinion being submitted with this petition?

☒ Yes ☐ No - copy of request attached ☐ N/A

If no, provide the following information about the organization(s) to which you have sent a duplicate of this petition.

O-1 Extraordinary Ability

10.a. Name of Recognized Peer/Peer Group or Labor Organization

10.b. Physical Address

Street Number and Name | Apt. Ste. Flr. Number

City or Town | State | ZIP Code

10.c. Date Sent (mm/dd/yyyy)

10.d. Daytime Telephone Number

O-1 Extraordinary achievement in motion pictures or television

11.a. Name of Labor Organization

11.b. Complete Address

Street Number and Name | Apt. Ste. Flr. Number

City or Town | State | ZIP Code

11.c. Date Sent (mm/dd/yyyy)

11.d. Daytime Telephone Number

12.a. Name of Management Organization

12.b. Physical Address

Street Number and Name | Apt. Ste. Flr. Number

City or Town | State | ZIP Code

12.c. Date Sent (mm/dd/yyyy)

12.d. Daytime Telephone Number

Section 1. Complete This Section if Filing for O or P Classification (continued)

O-2 or P alien

13.a. Name of Labor Organization

13.b. Complete Address

Street Number and Name | Apt. Ste. Flr. ☐ ☐ ☐ | Number

City or Town | State | ZIP Code

13.c. Date Sent (mm/dd/yyyy)

13.d. Daytime Telephone Number

Section 2. Statement by the Petitioner

I certify that I, the petitioner, and the employer whose offer of employment formed the basis of status (if different from the petitioner) will be jointly and severally liable for the reasonable costs of return transportation of the beneficiary abroad if the beneficiary is dismissed from employment by the employer before the end of the period of authorized stay.

1. Name of Petitioner

Family Name (Last Name): Tattoo Studio

Given Name (First Name): The Iron Monkey

Middle Name:

2. Signature and Date

Signature of Petitioner: April Sauly

Date of Signature (mm/dd/yyyy): 08/10/2026

3. Petitioner's Contact Information

Daytime Telephone Number: 9165417347

Email Address (if any): missfeliz82@comcast.net

October 23, 2026

Via USPS

USCIS
Attn: I-129 O
P.O. Box 653077
Dallas, TX 75265-3077

RE: I-129 form/O-1B Alien of Extraordinary Ability

Petitioner: The Iron Monkey Tattoo
Studio Beneficiary: SANTOS, Pablo Jorge
Beneficiary Derivative: TAVARES SANTOS, Gael Jorge (Child)

Nature of submission: ORIGINAL SUBMISSION
Type of Petition: Form I-129, Petition for a non-immigrant worker based on Beneficiary's extraordinary ability - O-1B (Arts)
Classification Sought: 8 C.F.R 214.2(o)(3)(iv)

Dear Sir or Madam,

Our office represents The Iron Monkey Tattoo Studio ("Petitioner") on the request of this O-1B nonimmigrant visa petition on behalf of Mr. Pablo Jorge Santos (hereinafter "Beneficiary" or "Mr. Santos"), a Brazilian national with extraordinary ability in Arts (Tattoo Arts). The Petitioner wishes to engage the Beneficiary as an **Independent Contractor Professional Tattoo Artist** for a temporary three-year period.

Among his many accomplishments clearly establishing that Mr. Santos has received national and international acclaim as an outstanding Artist, this petition will also demonstrate that he meets at **least five** of the eligibility criteria for the classification pursuant to 8 C.F.R 214.2(o)(3)(iv)(B).

The Petitioner

The Iron Monkey Tattoo is a well-established tattoo studio located in Sacramento, California, recognized for its team of award-winning tattoo artists and commitment to artistic excellence. The studio specializes in a broad range of tattoo styles, including traditional, new school, black and gray, color, realism, portrait, Japanese, and custom tattoo art, offering clients highly personalized works created by accomplished tattoo professionals. The studio takes pride in preserving the history and evolution of tattoo art while providing a welcoming, artist-centered environment where creativity, technical skill, and professionalism are paramount.[1]

[1] https://ironmonkeyink.com/

The studio is duly licensed by the City of Sacramento as a Tattoo Parlor/Artist business and generated approximately **$350,000 in gross receipts during 2024,** demonstrating that it is a bona fide commercial enterprise with the financial capacity to employ Mr. Santos in the offered position (Exhibit A).

Moreover, The Iron Monkey Tattoo has earned a strong reputation within California's tattoo community by maintaining a roster of experienced and acclaimed artists whose expertise spans numerous artistic styles and techniques. The studio is committed to producing high-quality custom tattoo artwork and has become a respected destination for clients seeking exceptional artistic craftsmanship. In addition to serving local clientele, its reputation attracts customers from throughout the Sacramento metropolitan area, other U.S. states, and the world.

The studio also maintains a significant online presence, with more than 20,500 followers on a single social media platform, where it regularly showcases its artists' work, promotes its resident tattoo professionals, and engages with the tattoo community. Furthermore, The Iron Monkey Tattoo has earned an outstanding 4.8-star Google rating based on more than 125 customer reviews, reflecting consistent recognition for the quality of its artwork, professionalism, and customer service. Collectively, these factors demonstrate that The Iron Monkey Tattoo is an established, bona fide, and reputable tattoo studio with a recognized standing in tattoo art.

The Beneficiary

Born in Natal, Rio Grande do Norte state, Brazil, Mr. Santos is an internationally recognized tattoo artist with over 20 years of professional experience specializing in realism tattoo art, including black-and-gray realism, color realism, portrait tattooing, and complex cover-up tattoo art. Throughout his distinguished career, Mr. Santos has developed a unique artistic style centered on transforming clients' stories into highly realistic works of art, combining technical precision with exceptional creativity. His sustained acclaim is evidenced by more than 25 awards earned at tattoo conventions, including multiple *Best of Show* titles, invitations to serve as a technical judge at tattoo competitions, publications in national and international media, and recognition as one of the leading tattoo artists in Brazil (Exhibit B).

Throughout his career, Mr. Santos has successfully owned and managed several tattoo studios while serving as their lead tattoo artist and technical director. In these leadership positions, he has overseen studio operations, supervised and trained tattoo artists, implemented quality standards, and developed innovative artistic concepts that elevated the reputation and performance of each studio. In addition to creating highly complex custom tattoos, he has organized professional workshops, developed, and taught his proprietary solid shading technique, and mentored numerous tattoo artists, many of whom have gone on to receive awards and establish successful careers throughout Brazil.

Mr. Santos is particularly recognized for his expertise in realism tattoo art, portrait tattooing, full-color compositions, and extreme cover-up tattoos, one of the most technically demanding specialties within the tattoo industry. He is largely known for his artistic ability in transforming existing tattoos into entirely new compositions while maintaining anatomical precision, realistic depth, sophisticated color theory, and highly refined shading techniques. These works require

advanced artistic judgment and technical execution that distinguish him from other tattoo artists working in the field.

In addition to his artistic accomplishments, Mr. Santos has demonstrated leadership within the tattoo industry through education, mentorship, and professional service. He has conducted workshops and individual mentoring programs, organized educational events featuring internationally recognized tattoo artists, and contributed to the professional development of emerging artists. His work has been featured by national and international media outlets and has been associated with prominent public figures, further demonstrating his sustained national and international recognition in the field of tattoo art.

The Position Offered

The Petitioner seeks to engage Mr. Santos, **for a temporary period of three years, as an Independent Contractor Professional Tattoo Artist** at The Iron Monkey Tattoo Studio in California. The purpose of this engagement is to provide highly specialized tattoo artistry to the Petitioner's clientele while further enhancing the studio's artistic reputation and competitive standing within the tattoo industry. The Beneficiary carefully selects only highly accomplished tattoo artists whose artistic abilities align with the studio's commitment to excellence.

Upon commencement of his engagement, Mr. Santos will perform highly specialized artistic services involving the creation of original custom tattoo designs and the execution of advanced tattoo techniques for clients seeking exceptional artistic work. His practice will primarily focus on realism tattoo art, including black-and-gray realism, color realism, portrait tattooing, complex full-color compositions, and highly sophisticated cover-up tattoos requiring outstanding technical precision, artistic judgment, and creativity. In addition to providing tattoo services within the Petitioner's studio, Mr. Santos will collaborate with fellow artists to maintain the studio's reputation for artistic excellence.

As part of his engagement, Mr. Santos will design and execute individualized tattoo compositions tailored to each client's artistic vision while applying advanced shading techniques. His responsibilities will include planning and performing large-scale tattoo projects, creating highly detailed portrait tattoos, performing technically demanding extreme cover-up procedures, and producing custom artwork that reflects his distinctive artistic style and internationally recognized expertise.

Furthermore, Mr. Santos will serve as an official representative and brand ambassador for The Iron Monkey Tattoo Studio by participating in tattoo conventions, artistic exhibitions, industry events, guest spots, collaborative artistic projects, and other professional engagements scheduled throughout the requested period. Through these activities, he will demonstrate his artistic abilities while promoting the Petitioner's reputation within the national and international tattoo community.

To maintain the highest level of artistic performance, Mr. Santos will continuously refine his knowledge of developments within the field of tattoo art by studying emerging artistic techniques, participating in conventions and educational events, collaborating with other distinguished tattoo artists, and remaining actively engaged in the international tattoo community. These activities will

enable him to continue producing innovative, high-quality artistic works consistent with his recognized standing in the field.

Pursuant to the agreement **(Exhibit C)**, Mr. Santos will provide services beginning on **November 16, 2027,** through **November 16, 2030.** He will be compensated under an industry-standard commission structure, receiving sixty percent (60%) of the gross revenue generated from his tattoo services. The Petitioner's standard pricing consists of an hourly rate of **$150**, a half-day rate of **$600**, and a full-day rate of **$1,200**, with commissions paid on a weekly basis.

Requirements for the Proffered Position

The position offered by the Petitioner requires an individual who has achieved distinction in the field of tattoo art and possesses extraordinary artistic ability developed through years of professional experience. The position involves substantially more than the routine application of tattoos. Rather, it requires the creation of original artistic compositions, the execution of highly specialized tattoo techniques, and the ability to consistently produce works that demonstrate outstanding artistic quality while meeting the expectations of a sophisticated clientele seeking custom, high-end tattoo artwork.

The successful candidate must possess advanced expertise in realism tattoo art, including black-and-gray realism, color realism, portrait tattooing, and complex cover-up tattoo techniques. These artistic specialties require highly specialized proficiency in anatomy, perspective, composition, color theory, contrast, light and shadow, texture, and visual balance, as well as the ability to translate two-dimensional concepts into permanent artistic works on the human body. In addition, the position requires the ability to create original custom designs tailored to each client's individual vision while maintaining the highest artistic and technical standards.

Moreover, the position requires extensive experience performing large-scale and technically demanding tattoo projects involving advanced shading techniques, highly detailed portrait work, and complex cover-up procedures that require artistic judgment well beyond the capabilities of an average tattoo artist. Because each project presents unique artistic and technical challenges, the tattoo artist must be capable of independently evaluating existing artwork, developing creative design solutions, and executing technically precise compositions that achieve aesthetically superior results.

Equally important, the position requires recognized professional standing within the tattoo industry. The individual must be capable of representing The Iron Monkey Tattoo Studio at tattoo conventions, artistic exhibitions, guest artist appearances, collaborative projects, and other industry events where the quality of the artist's work directly enhances the studio's professional reputation. Accordingly, the Petitioner seeks an artist whose accomplishments have been recognized through professional awards, publications, invitations to judge tattoo competitions, educational activities, and sustained recognition within the tattoo community.

Mr. Santos satisfies these requirements. With more than twenty years of professional experience, over twenty-five awards earned at tattoo conventions, invitations to serve as a technical judge, extensive media recognition, a proprietary artistic technique, and a longstanding record of

mentoring and educating other tattoo artists, he precisely possesses the level of artistic distinction, technical expertise, and professional recognition required to successfully perform the proffered position within the Petitioner.

Consultation Letter

We are aware that there is a statutory and regulatory requirement for a peer group consultation for O-1 petitions. However, please note that there is currently no labor union or peer group organization in the United States that exclusively represents professionals in the field of tattoo art and routinely provides advisory opinions for O-1B petitions involving tattoo artists.

Pursuant to 8 C.F.R. § 214.2(o)(5)(i)(F), if the advisory opinion described in the regulations is not available because no appropriate peer group, labor organization, or management organization exists, the Petitioner may submit evidence establishing that an appropriate consultation entity does not exist in the beneficiary's field of extraordinary ability.

Accordingly, enclosed please find expert opinion letters from internationally recognized professionals in the field of tattoo art, including distinguished tattoo artists, educators, judges, and industry leaders, attesting to Mr. Santos' sustained national and international acclaim and explaining that his artistic achievements are substantially above those ordinarily encountered in the field of tattoo art (Exhibit G).

Eligibility for the O-1B Classification

In order to qualify as a person of extraordinary ability in the arts (commonly referred to as O-1B (Arts)), a beneficiary must demonstrate distinction in the field of arts, as evidenced by a degree of skill and recognition substantially above that ordinarily encountered, to the extent that the person is prominent, renowned, leading, or well-known in the field of arts. Such distinction must be demonstrated through sustained national or international acclaim and recognized through extensive documentation. See INA § 101(a)(15)(O)(i) and 8 C.F.R. § 214.2(o)(3)(ii).

The regulations define "distinction" in the field of arts as: “A high level of achievement in the field of arts evidenced by a degree of skill and recognition substantially above that ordinarily encountered to the extent that a person described as prominent is renowned, leading, or well-known in the field of arts.″ Id.

The beneficiary may establish eligibility for the O-1B classification by submitting evidence of nomination for, or receipt of, significant national or international awards or prizes in the particular field, such as an Academy Award, Emmy, Grammy, or Director's Guild Award, or alternatively by submitting evidence satisfying *at least three* of the evidentiary criteria set forth in 8 C.F.R. § 214.2(o)(3)(iv)(B). USCIS must then evaluate the totality of the evidence to determine whether the beneficiary has achieved distinction and sustained national or international acclaim in the field of arts.

Mr. Santos' extraordinary artistic talent has resulted in sustained national and international recognition throughout the tattoo industry. His contributions to the field of tattoo art have been

recognized through numerous awards, invitations to serve as a judge at tattoo conventions, media coverage, educational activities, and recognition by distinguished professionals in the industry. Furthermore, Mr. Santos has been offered an opportunity in the United States to continue working in the field of tattoo art in a position directly related to his area of extraordinary ability. All supporting documentation evidencing his eligibility will be discussed throughout this petition.

Among the many accomplishments that have established Mr. Santos' reputation as a distinguished tattoo artist specializing in realism tattoo art, he has received numerous awards and professional recognitions demonstrating that he has achieved distinction in his field. Mr. Santos has also attracted the attention and respect of renowned professionals and organizations within the international tattoo community, many of whom have expressed their desire to collaborate with him and benefit from his artistic expertise.

Thus, Mr. Santos qualifies for the O-1B nonimmigrant classification by satisfying at least five of the criteria listed in the regulation.

Criterion 1: Evidence that the beneficiary has performed, and will perform, services as a lead or starring participant in productions or events which have a distinguished reputation as evidenced by critical reviews, advertisements, publicity releases, publications, contracts, or endorsements.

Pursuant to 8 C.F.R. §§ 214.2(o)(3)(iv)(B)(1) and 214.2(o)(3)(v)(B)(1), the petitioner must demonstrate that the beneficiary has performed, and will perform, services as a lead or starring participant in productions or events with distinguished reputations. This criterion is established through evidence such as critical reviews, advertisements, publicity releases, publications, contracts, or endorsements demonstrating both the beneficiary's prominent role and the distinguished reputation of the relevant productions or events.

Mr. Santos satisfies this criterion through his participation as a lead and featured tattoo artist in numerous tattoo conventions and industry events with distinguished reputations throughout Brazil, where he earned more than twenty-five awards, including multiple *Best of Show* titles and other major recognitions. His prominence within the industry is also demonstrated by his invitations to serve as a Technical Judge at nationally recognized tattoo conventions, including the *Psycko Expo Tattoo Convention* and the *Encontro de Tatuadores de Belo Jardim*, roles reserved for highly respected professionals in the field. Additionally, Mr. Santos participated as a starring artist and organizer of professional workshops and educational events, including collaborations with internationally recognized tattoo artists, corroborating his lead participation in distinguished events within the tattoo industry.

Furthermore, Mr. Santos will continue to perform services as a lead tattoo artist at The Iron Monkey Tattoo Studio, a California tattoo studio of distinguished reputation, where he will provide highly specialized tattoo artistry and represent the studio at conventions, guest appearances, and other distinguished events within the tattoo community.

Mr. Santos was clearly a **starring participant** in distinguished events, not merely an attendee. In addition, the winning awards inherently places him in a lead role within those productions or events. The conventions have substantial attendance, sponsorships, national reach, and participation by recognized artists, demonstrating that they have distinguished reputation.

Lead and starring participation in the distinguished Natal International Tattoo Convention/ Natal Tattoo Expo[2] - Brazil

Mr. Santos has demonstrated both past lead participation and past starring participation in distinguished tattoo productions and events through his repeated recognition at the **Natal International Tattoo Convention, one of the most prominent tattoo events in Northeastern Brazil.** Mr. Santos' role at the event was not that of an ordinary participant but rather one of exceptional performance, as evidenced by multiple awards obtained in highly competitive categories over consecutive editions.

Specifically, Mr. Santos earned **second place** in the Oriental Category at the 2007 International Tattoo Convention of Natal and, in the following year, won both Best Backpiece and Best Female Tattoo at the 2008 edition of the convention. These awards recognized the Mr. Santos' work as superior to that of numerous competing artists and established him as one of the starring artistic figures of the event (Exhibit D).

The significance of these achievements is corroborated by internationally recognized tattoo artist and convention judge Theo Pedrada, who personally witnessed these awards and confirmed that Mr. Santos prevailed over highly experienced professionals despite having only a few years of professional experience at that time. Mr. Pedrada explained that he himself served as an international judge at major tattoo conventions including the Natal Tattoo Expo, thereby confirming the distinguished reputation of the event within the professional tattoo community (Exhibit G).

Moreover, Mr. Santos' starring role is evidenced by the prominence given to his award-winning works during the convention and by the public recognition associated with receiving "Best of Category" distinctions, which are reserved for the leading works among all entries within their respective divisions. Such recognition placed the Beneficiary in a position of substantial prominence relative to other participating artists and demonstrates qualifying lead and starring participation in a distinguished event.

Lead and starring participation in the Psycko Expo Tattoo Convention - Brazil

In addition, Mr. Santos has established lead and starring participation in the distinguished Psycko Expo Tattoo Convention, an annual event that attracts tattoo artists **from multiple Brazilian states and has become a recognized technical and artistic reference within the Brazilian tattoo industry.** The organizer of the event describes the convention as attracting experienced

[2] The artistic event discussed herein is publicly known by both the names "Natal International Tattoo Convention" ("Convenção Internacional de Tatuagem de Natal") and "Natal Tattoo Expo" in promotional materials, publications, and references within the tattoo industry. For purposes of this petition, both names refer to the same recurring tattoo convention held in Natal, Rio Grande do Norte, Brazil.

professionals from throughout Brazil and as having developed a distinguished reputation within the national tattoo community over many years of operation (Exhibit D).

Mr. Santos occupied a leading role within this distinguished event across multiple editions. In 2015, he obtained Second Place in the Realism category among dozens of competitors. In 2017, he returned to the convention and achieved First Place in the Full Color category, in addition to receiving the event's highest distinction, the Best of Show award. According to the organizer, this award recognizes the single best tattoo produced during the entire convention and is widely regarded by participants as the most difficult distinction to obtain because it represents the best work among all artists competing in all categories.



Mr. Santos' prominence within the Psycko Expo Tattoo Convention was subsequently recognized by the organizers themselves when he was invited to serve as a member of the judging panel for the 2018 edition of the event. His selection as a judge was based on his prior awards and on his recognized technical expertise, reputation among fellow artists, and ability to evaluate the work of other tattoo professionals. The organizer specifically noted that his participation **strengthened the credibility of the judging process and contributed decisively to the technical standards of the competition.**



This progression from award-winning competitor to official juror demonstrates Mr. Santos' elevated standing within the event and confirms his lead and starring participation in a distinguished production within the tattoo industry.

Prospective lead and starring participation in the *Encontro de Tatuadores de Maceió* (Maceio Tattoo Artists Meeting) - Brazil

Mr. Santos has also established prospective lead and starring participation in distinguished future tattoo productions through his confirmed participation as a featured artist at the 11th *Encontro de Tatuadores de Maceió* (Maceio Tattoo Artists Meeting), scheduled to occur from October 31 through November 2, 2025, in the city of Maceió, Brazil. Public promotional materials issued in advance of the event prominently identify him as confirmed Artist, highlighting his participation **as part of the event's promotional campaign and demonstrating that his role is being used to attract attendees and promote the convention.**



USCIS guidance specifically recognizes advance publicity and promotional materials as evidence of prospective lead or starring participation. Here, Mr. Santos' image, professional name, and social media identity are featured in official advertising materials distributed before the event, establishing that he occupies a position of prominence relative to ordinary participants.

Mr. Santos' participation in the 2025 edition of the event evolved beyond that of a featured artist and culminated in a starring role within the event through his receipt of major competitive awards. Competing against numerous tattoo artists from across the region, Mr. Santos earned the awards for *Best Healed Sleeve Tattoo* and *Best Fusion Art Tattoo*, distinctions reserved for the top entries in their respective categories. The public recognition associated with these awards elevated Mr. Santos to a position of prominence relative to other participants and highlighted his artistic work among the most distinguished pieces presented during the convention.



The distinguished reputation of this event is evidenced by its longevity, national reach, and public recognition within the tattoo community. The convention has reached its eleventh edition and publicly advertises itself as **one of the largest tattoo events in the state of Alagoas,** attracting renowned artists from throughout Brazil and featuring tattoo competitions, exhibitions, and industry activities (Exhibit D).

Moreover, the event is recognized and promoted by World Tattoo Events, **one of the world's leading platforms dedicated to tattoo conventions and tattoo culture,** which documents more than 2,000 tattoo conventions and attracts users from over 150 countries worldwide. **The inclusion of the event on such a prominent international platform further supports its distinguished reputation within the field.** (Exhibit D).

Accordingly, the Mr. Santos featured status in official promotional materials establishes prospective lead and starring participation in a distinguished future production or event.

Prospective and past lead participation in the Sunset Tattoo Expo - Brazil

Besides, Mr. Santos has established both prospective and past lead participation in the Sunset Tattoo Expo in the city of Natal, Brazil. Prior to the event, official promotional materials publicly identified the Beneficiary as a confirmed artist participating in the convention and prominently featured his image, professional identity, and social media information in advertisements distributed to the public. As noted above, such advance publicity is specifically recognized by USCIS as evidence of prospective lead or starring participation in a distinguished event.

Subsequently, Mr. Santos achieved substantial competitive success at the convention by obtaining **First Place in the Fusion/Collab category during the 2026 edition of the event.** Official promotional materials publicly announced this achievement and prominently displayed the award-winning work, thereby highlighting his starring role and artistic contribution relative to all other competitors within the category.



Lead and Starring Participation in the *Encontro de Tatuadores de Belo Jardim*, Pernambuco - Brazil

Mr. Santos performed a lead, starring, and critical role at the *4th Encontro de Tatuadores de Belo Jardim* (Belo Jardim Tattoo Artists Meeting), serving as one of only four principal artists selected to compose the event's judging panel and acting as both a tattoo judge and critic. In this capacity, he evaluated more than 100 tattoos across all competition categories and directly participated in the selection and recognition of approximately 40 award recipients. According to the event's founder and organizer, Leonardo Marco Silva, Mr. Santos' presence increased confidence in the competition results, attracted artists to participate in the convention, and contributed significantly to the perceived fairness and seriousness of the event (Exhibit D).

Furthermore, the leading participation of Mr. Santos was reinforced by his professional standing at the time of the event. Prior to serving as a judge, he had already tattooed world champion and Olympic gold medalist surfer Ítalo Ferreira and had become one of the first tattoo artists to establish a tattoo studio within a major Brazilian shopping center group. According to the organizer, these accomplishments elevated Mr. Santos to a professional level distinct from that of the competitors whose work he evaluated and directly strengthened participants' confidence in the legitimacy and credibility of the judging process.

Belo Jardim Tattoo Artist Meeting is a distinguished tattoo convention with an established reputation within the Brazilian tattoo community. By the time Mr. Santos served as a judge during the fourth edition of the event in 2019, the convention had already become an annual tradition and had successfully completed multiple previous editions dating back to at least 2016, demonstrating continuity and recognition within the field. The event attracts tattoo artists from throughout Brazil and internationally and functions as a large-scale cultural festival featuring tattoo competitions, workshops, live bands, body suspension performances, Miss and Mister Tattoo competitions, exhibitors, distributors, and food vendors.

The event's reputation is further evidenced by its inclusion on the World Tattoo Events platform, one of the largest international directories dedicated exclusively to tattoo conventions and tattoo culture worldwide. World Tattoo Events serves as a recognized industry reference for tattoo artists, convention organizers, suppliers, and enthusiasts and lists prominent tattoo conventions from dozens of countries around the world. The listing describes the Belo Jardim convention as "one of the largest events in Belo Jardim" and reports that the fourth edition alone expected to receive more than 100 artists from various parts of Brazil and the world.

In addition, attendance figures demonstrate the convention's distinguished reputation. According to the event organizer, the Belo Jardim Tattoo Artists Meeting attracted audiences exceeding 1,000 attendees per day and included participation from more than 80 tattoo artists during the fourth edition alone. More than 100 tattoos were evaluated during the competition, underscoring both the scale of the event and its significance within the regional tattoo industry.

In conclusion, Mr. Santos' repeated selection as a featured artist and subsequent award recipient demonstrates that event organizers viewed him as one of the principal artists associated with the convention, supporting a finding of lead participation within the meaning of the O-1 regulations.

Criterion 2: Evidence that the Beneficiary has achieved national or international recognition for achievements evidenced by critical reviews or other published materials by or about the beneficiary in major newspaper, trade journals, magazines, or other publications

Pursuant to 8 C.F.R. § 214.2(o)(3)(iv)(B)(2) and 8 C.F.R. § 214.2(o)(3)(v)(B)(2), a petitioner may establish eligibility for O-1B classification by submitting evidence of published material in professional or major trade publications, newspapers, or other major media about the beneficiary and relating to the beneficiary's work in the field for which classification is sought. USCIS policy guidance instructs adjudicators to consider not only whether the published material primarily concerns the beneficiary and his work, but also the nature and reputation of the publication itself, including its circulation, audience, professional standing, and relevance within the field. Published material may consist of articles, interviews, profiles, reviews, features, or other editorial content appearing in newspapers, trade journals, magazines, or recognized digital media sources.

Mr. Santos has been the subject of multiple publications appearing in major newspapers, professional tattoo media outlets, magazines, and internationally accessible digital publications over a period spanning more than a decade. These publications highlight his artistic achievements, technical expertise, innovative tattoo techniques, and contributions to the tattoo industry, demonstrating sustained recognition within the Brazilian tattoo community.

A. GE/Globo — Ranked #1 in the world, Italo Ferreira has intense days in his

"backyard" Publication: GE/Globo Group
Date: April 27, 2018
Author: Marcelo Sa Barreto
Title: Ranked #1 in the world, Italo Ferreira has intense days in his "backyard"

This publication was issued by GE, the sports division of Grupo Globo, **one of the largest media organizations in Latin America.** The article discusses internationally recognized surfer Ítalo Ferreira **and specifically references the tattoo artwork created by Mr. Santos**, thereby associating his artistic work with a distinguished public figure and exposing his work to a broad national audience. The publication recognizes the artistic quality and significance of Mr. Santos' tattoo work and evidences his ability to attract prominent clientele whose personal stories and artistic choices become subjects of national media attention.



Ítalo Ferreira recharges his batteries to return to competitions — Photo: Monkey Shot

The tattoo session led by Pablo Jorge was lively, with photos and video taken care of by the Monkey Shot team . All of them are people Ítalo trusts implicitly, and he had a lot of fun until the end of the design. A koala, a symbol of Australian fauna, with the trophy won by the native of Rio Grande do Norte as soon as he beat three-time world champion Mick Fanning – right in the Australian's home country, with an astonishing, flawless performance.

Classification under the regulation

GE/Globo constitutes a major media publication and national news outlet within the meaning of the regulation. According to Similarweb data, ge.globo.com received approximately **212.2 million worldwide visits in June 2026**, with 93.02% of its traffic originating in Brazil and additional readership in the United States, Portugal, Canada, and Spain. This substantial national and international audience confirms the publication's broad reach and status as major media (Exhibit E).

B. Ripping Magazine – "Getting the Bell

Tattooed" Publication: Ripping Magazine
Date: January 17, 2019
Author: Not identified by the publication
Title: "Getting the Bell Tattooed"

Ripping Magazine published an international feature discussing Mr. Santos' tattoo work performed for champion surfer Ítalo Ferreira. The publication highlights both the artistic and technical aspects of the work and demonstrates that Mr. Santos' reputation extended beyond local and national audiences to reach an international readership interested in tattoo culture and artistic excellence.

After winning in Australia, surfer **Italo Ferreira** decided to get a tattoo of the **Bells Beach** bell . In this edit, we can see artist **Pablo Jorge** immortalizing this victory on the Brazilian surfer's right arm.



Classification under the regulation

Ripping Magazine qualifies as a professional magazine and trade publication **directed to the tattoo and artistic communities** and therefore constitutes a **professional publication** within the meaning of the regulation. The publication maintains an international readership, with audiences located primarily in Spain, Portugal, Mexico, the United States, and Colombia, thereby providing exposure of Mr. Santos' work to readers in multiple countries and markets. (Exhibit E).

C. Tribuna do Norte — "In six Months, Tattoo Artist quadruples revenue"

Publication: Tribuna do Norte
Date: January 21, 2018
Author: Redação Tribuna do Norte
Title: *"In Six Months, Tattoo Artist Quadruples Revenue"*

This article focuses exclusively on Mr. Santos and his rapid professional and commercial growth within the tattoo industry. The publication highlights Mr. Santos' successful transition into the highly competitive shopping mall market in the city of Natal and reports that, within less than six months of opening his studio at a local mall, he had already quadrupled his revenue and expanded his business operations. The article also notes that Mr. Santos expanded his studio from a 64-square-meter location to a new 120-square-meter space located in one of the mall's principal corridors and increased his team to nine professionals, reflecting the growing demand for his artistic services and the increasing recognition of his work among clients and the public.

Moreover, the publication emphasizes Mr. Santos' role in helping elevate tattoo culture among higher-income consumers by bringing tattoo art into a prestigious commercial environment

traditionally associated with mainstream retail businesses. Mr. Santos himself explained that his presence in the shopping mall allowed him to reach the "A and A+" consumer market and contributed to overcoming historical prejudices associated with tattooing, thereby demonstrating artistic success and leadership and influence within the tattoo industry in his region.

Tribuna do Norte is one of the oldest and most influential newspapers in the State of Rio Grande do Norte, in Brazil, and constitutes a major newspaper. Founded in 1950, the newspaper serves as a principal source of news and information throughout the state and maintains both print and digital circulation reaching a broader audience. According to Similarweb analytics, the publication received approximately 1.059 million visits worldwide in June 2026 alone, ranking among the leading news and media websites in Brazil (Exhibit E).

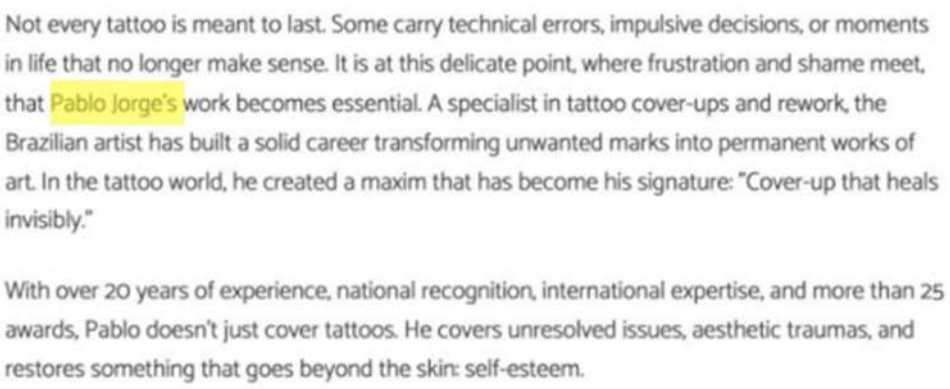
Although the vast majority of its readership originates from Brazil, the publication also reaches audiences in the United States, the United Kingdom, Canada, and Portugal, demonstrating readership extending beyond regional market. The publication's substantial circulation, broad readership, and recognized position within the Brazilian media landscape satisfy the USCIS Policy Manual factors concerning relative circulation, readership, and media prominence, thereby supporting classification as major media for purposes of the O-1 regulations.

D. Tattoo2me - "Pablo Jorge and the Art of Erasing Scars Through Tattooing"

Publication: Tattoo2me
Date: January 30, 2026
Author: Nicole Onigbeni
Title: "Pablo Jorge and the Art of Erasing Scars Through Tattooing"

Tattoo2me - "Pablo Jorge and the Art of Erasing Scars Through Tattooing"

This article focuses exclusively on Mr. Santos and his specialized work in scar camouflage tattooing, discussing his artistic approach and the technical sophistication required to restore skin appearance through tattoo techniques. **The publication highlights Mr. Santos as an authority in this specialized area of tattoo art and presents his work as an example of innovation and artistic sensitivity within the profession.**



Not every tattoo is meant to last. Some carry technical errors, impulsive decisions, or moments in life that no longer make sense. It is at this delicate point, where frustration and shame meet, that Pablo Jorge's work becomes essential. A specialist in tattoo cover-ups and rework, the Brazilian artist has built a solid career transforming unwanted marks into permanent works of art. In the tattoo world, he created a maxim that has become his signature: "Cover-up that heals invisibly."

With over 20 years of experience, national recognition, international expertise, and more than 25 awards, Pablo doesn't just cover tattoos. He covers unresolved issues, aesthetic traumas, and restores something that goes beyond the skin: self-esteem.

Classification under the regulation

Tattoo2me is one of Brazil's principal tattoo-focused media platforms and constitutes a **professional trade publication** within the tattoo industry for purposes of the O-1 regulations[3]. Through its online platform and associated social media presence, the publication reaches a broad audience of tattoo artists, collectors, industry professionals, and enthusiasts throughout Brazil and internationally, serving as a specialized source of information regarding emerging artists, artistic techniques, conventions, and developments within the field of tattoo arts.

Tattoo2me's readership consists primarily of members of the relevant artistic community, making publication in the platform particularly meaningful for purposes of evaluating professional recognition within the tattoo industry. The publication's decision to feature Mr. Santos and his work in articles such as "Pablo Jorge and the Art of Erasing Scars Through Tattooing" and its inclusion of Mr. Santos **among the most recommended tattoo artists in Rio Grande do Norte** demonstrates that his achievements and artistic contributions have attracted attention from a recognized industry publication with substantial visibility among professionals and consumers in the field.



Figure 1. Official Instagram profile of Tattoo2me showing approximately 445k followers as of July 13, 2026. Source: Official Tattoo2me Instagram page, https://www.instagram.com/tattoo2me, accessed July 13, 2026.

When considered in their totality, these publications demonstrate sustained national and international recognition of Mr. Santos' artistic achievements over an extended period. His work has been featured in major newspapers, industry-specific trade publications, magazines, and nationally recognized media organizations, with coverage spanning from 2015 through 2026. Importantly, the publications do not merely mention Mr. Santos in passing but instead discuss his artistic work, technical expertise, specialized techniques, and professional accomplishments in detail.

The breadth, diversity, and consistency of this media attention establish that Mr. Santos has achieved a level of recognition substantially above that ordinarily encountered within the tattoo profession and has attained the national and international acclaim required for O-1B classification in the arts.

[3] https://blog.tattoo2me.com/

Criterion 3: Evidence that the beneficiary has performed, and will perform, in a lead, starring, or critical role for organizations and establishments that have a distinguished reputation evidenced by articles in newspapers, trade journals, publications, or testimonials.

Pursuant to 8 C.F.R. § 214.2(o)(3)(iv)(B)(3), a petitioner may establish eligibility for O-1B classification by demonstrating that the beneficiary has performed, and will perform, in a lead, starring, or critical role for organizations or establishments with distinguished reputations.

Mr. Santos will perform in a lead and critical role for The Iron Monkey Tattoo Studio upon his admission to the United States. USCIS guidance recognizes a lead role as one in which the beneficiary occupies a principal position within the organization, while a critical role exists where the beneficiary's contributions are significant to the organization's activities, objectives, or reputation. The documentary evidence demonstrates that Mr. Santos satisfies both standards.

The sponsorship agreement expressly states that Mr. Santos' role will include the execution of highly specialized tattoo services involving advanced realism, portrait tattooing, black-and-gray work, complex color compositions, extreme cover-ups, and scar camouflage procedures, all areas in which he has previously achieved national and international recognition (Exhibit C). The submitted itinerary also establishes that he will continuously perform highly specialized artistic services involving **large-scale custom projects, technically complex tattoo procedures, and advanced artistic techniques that are directly associated with his extraordinary ability** in the field of tattoo arts.

In addition, Mr. Santos will occupy a lead role as an official **representative and brand ambassador for The Iron Monkey Tattoo Studio at conventions, exhibitions, and other high-profile industry events throughout the United States** (Exhibit C). The sponsorship agreement specifically provides that he will represent the studio at distinguished gatherings such as the Seaside Tattoo Convention[4] and the Golden State Tattoo Expo[5], and similar national and international events, where he will showcase his technical mastery and artistic reputation to enhance the visibility and standing of the organization within the tattoo community. Such responsibilities extend well beyond those typically assigned to ordinary tattoo artists and are consistent with a position of unusual prominence within the organization.

Moreover, the studio's selective invitation for Mr. Santos to join its team for the Seaside Tattoo Convention in Ventura, California corroborates the leading role within the establishment. In the invitation correspondence (Exhibit F), The Iron Monkey explained that they will assemble a carefully selected group of artists whose work and reputation aligned with the image and professional standards the studio intended to project. The studio specifically noted that Mr. Santos' work "immediately stood out" and that his artistic style, execution, and reputation closely matched the organization's objectives, confirming that his recruitment was motivated by the significant value his participation would bring to the studio's activities and public image.

[4] https://www.seasidetattooshow.com/
[5] https://goldenstatetattooexpo.com/

The Iron Monkey Tattoo Studio is a well-established professional tattoo studio located in Sacramento, California, one of the largest metropolitan markets in the western United States and a major center for tattoo arts and alternative culture. The studio maintains a permanent commercial location in downtown Sacramento and has developed a substantial customer base through years of continuous operation, offering a wide range of tattoo styles and artistic services through a team of experienced artists.

The public-facing materials emphasize the studio's commitment to artistic excellence and identify its artists as among Sacramento's leading commissioned tattoo professionals. The studio describes itself as employing multiple **award-winning artists** and promoting a broad range of artistic disciplines, including realism, black-and-gray, color, portrait, traditional, Japanese, and illustrative tattoo work (Exhibit F).

Additionally, the studio participates in prominent conventions and exhibitions, including the Golden State Tattoo Expo. **The convention attracts more than 5,000 attendees over three days, hosts more than 300 of the world's leading tattoo artists and includes representation from over 27 countries.** Hosted by internationally renowned artists Nikko Hurtado and Carlos Torres and presented by Sullen Clothing, the event has established itself as one of the premier gatherings in the global tattoo industry. Participation in such a distinguished event further demonstrates The Iron Monkey Tattoo Studio's distinguished reputation.

Service's review platforms show that The Iron Monkey Tattoo Studio maintains an overall rating of 4.8 out of 5 stars based upon more than 127 customer reviews, reflecting a substantial and active customer base and a consistently favorable reputation among consumers of tattoo services in the Sacramento region (Exhibit F). The studio also maintains an active online presence through its official website, booking platform, and public portfolio showcasing the work of its artists (Exhibit F)

Moreover, The Iron Monkey Tattoo Studio enjoys substantial visibility within the tattoo community through its social media presence and participation in industry events. As of July 2026, one single platform maintained approximately 20,500 followers, more than 949 published posts, and active engagement with both artists and clients throughout California and beyond (Exhibit F). Such figures are significant within the tattoo industry, **where social media serves as a primary platform for artistic promotion, client acquisition, and professional reputation building.**

Besides, the premium rates charged for its artists' services are consistent with highly regarded tattoo establishments operating in major metropolitan markets. Publicly available booking information shows that full-day sessions with the studio's artists are offered at approximately **$1,200** for eight-hour appointments, with half-day sessions priced at approximately $600, reflecting hourly rates of approximately $150 per hour (Exhibit F). These charges reflect the experience and accomplishments of its artists, including artists with more than twenty years of experience and award-winning backgrounds.

Thus, the evidence establishes that Mr. Santos will perform in a lead and critical role for The Iron Monkey Tattoo Studio and that the establishment itself possesses the distinguished reputation contemplated by 8 C.F.R. § 214.2(o)(3)(iv)(B)(3), as demonstrated by its substantial customer

base, favorable public reviews, award-winning artists, and recognized standing within the tattoo industry.

Criterion 5: Evidence that the beneficiary has received significant recognition for achievements from organizations, critics, government agencies, or other recognized experts in the field in which he is engaged.

Pursuant to 8 C.F.R. § 214.2(o)(3)(iv)(B)(5), the petitioner must establish that the beneficiary has received significant recognition for achievements in the field from organizations, critics, governmental entities, or other recognized experts. USCIS focuses not only on the achievement itself, but also on the stature and credibility of the individual or entity providing the recognition. Accordingly, detailed testimonials and endorsements from distinguished organizations or respected professionals that explain the beneficiary's accomplishments and their significance within the field may satisfy this criterion and serve as evidence of national or international recognition.

The evidence in this petition establishes that Mr. Santos has received significant recognition for his achievements in the field of tattoo arts from recognized experts, distinguished professionals, and reputable organizations within the industry. The testimonial letters from highly qualified individuals with personal knowledge of Mr. Santos' work and contributions to the field, as well as evidence of numerous awards and honors conferred by respected tattoo conventions and organizations illustrate that he has attracted recognition from the tattoo arts community (Exhibit G).

First, letter from **Iuri Dayvisson**, Founder and Organizer of the Sunset Tattoo Expo, Owner and Lead Artist of Ideal Tattoo Studio, and a frequent judge at major tattoo conventions in Brazil and abroad, provided an expert opinion recognizing Mr. Santos' achievements and standing within the tattoo industry. Dayvisson personally evaluated Mr. Santos' work while serving as a judge at the *Encontro de Tatuadores de Maceió* and awarded him prizes in two separate categories after assessing his technical execution, composition, and originality. He noted that Mr. Santos has participated in more than thirty tattoo conventions, received approximately fifteen awards, served as a judge at industry events, conducted workshops and mentorships, and maintained a clientele including Olympic gold medalist Ítalo Ferreira and other public figures.

Second, letter from **Alex Farias**, 90-time award winning professional tattoo artist, owner and lead artist of Guitar Tattoo and an experienced judge at numerous Brazilian tattoo conventions, submitted an expert opinion recognizing Mr. Santos' achievements and technical distinction within the tattoo arts. Having evaluated Mr. Santos both as a competition judge and as a fellow member of judging panels, Farias provided a detailed assessment of Mr. Santos' expertise in portrait realism and extreme cover-ups, emphasizing that these specialties require mastery of tonal transitions, needle configurations, skin physiology, and compositional reconstruction techniques rarely achieved with consistency within the profession. Farias also highlighted Mr. Santos' role as a mentor and educator, noting that his workshops and mentorship programs have contributed directly to the training of other professionals in the field.

Lastly, **Theo Pedrada**, International Pro-Team member of Stigma-Rotary for more than twenty years, and an international judge at major tattoo conventions in Europe and Brazil, provided an expert opinion recognizing Mr. Santos' achievements within the tattoo industry. Having followed Mr. Santos' work for approximately eighteen years, the expert highlighted his early competitive success and, most notably, personally witnessed Mr. Santos receiving the prestigious Master Award (Best of Show) in 2017, explaining that such recognition is reserved for the best tattoo among dozens of highly qualified competitors.

Furthermore, the numerous awards, honors, and professional recognitions received by Mr. Santos from reputable tattoo conventions and organizations throughout Brazil, previously submitted under Exhibit D, corroborate his sustained acclaim within the tattoo arts industry. These distinctions were conferred by respected entities and judging panels composed of experienced professionals in the field and reflect independent recognition of Mr. Santos' technical skill, artistic creativity, and professional standing among his peers. Collectively, these achievements reinforce the conclusion that Mr. Santos has attracted significant recognition for his accomplishments from authoritative sources within the tattoo community.

Criterion 6: Evidence that the beneficiary has commanded a high salary or will command a high salary or other substantial remuneration for services in relation to others in the field, as evidenced by contracts or other reliable evidence.

The Federal Regulation under 8 CFR 214.2(o)(3)(iv)(B)(6) determines that, to satisfy this criterion, the Petitioner must demonstrate that the Beneficiary has commanded or will command a higher salary or remuneration in relation to other professionals in the same field. USCIS recognizes that contracts and offer letters may constitute credible evidence when comparing it with reliable wage data for similarly situated professionals. The comparison should match the beneficiary's specific occupation, geographic market, currency, and method of payment, such as hourly, daily, or project-based compensation. Where artists are paid by session or project, evidence showing the corresponding hours or scope of work may help establish that the compensation is high relative to others in the field.

Mr. Santos' remuneration for his tattooing services is substantially higher compared to other professionals in the same industry where he geographically performs his services. His compensation structure considers his more than twenty years of professional experience, the complexity and customization of his artistic projects, his sustained national acclaim, his extensive record of awards and professional recognitions, and his reputation as a trusted tattoo artist for celebrities and other prominent clients, all of which distinguish his services from those of ordinary professionals in the field.

Declaration from Mr. Talles Morais de Oliveira, registered accountant in Brazil (Exhibit H), summarizes that Mr. Santos commands remuneration through multiple compensation models commonly used in the tattoo industry, including **hourly, session-based, and project-based fees** depending on the size, complexity, and artistic demands of the work performed. His fees range from approximately **R$1,800 to R$2,500** for specialized cover-up sessions, approximately **R$6,000** for full realism sleeves, and between **R$4,000 and R$8,000** for large-scale projects such

as full backpieces and leg pieces. These services generate average **monthly** gross revenues between **R$30,000 and R$50,000 for his professional studio**, a level substantially above that typically earned by tattoo artists in the same geographic market and professional segment.

These numbers demonstrate that Mr. Santos commands remuneration **substantially above** that ordinarily earned by tattoo artists in Brazil. The most probative comparative survey is the *Salários Brasil* report for the occupation of **Tattoo Artist, CBO 5169-05**, because it relies on employment information reported to Brazil's Ministry of Labor through CAGED and eSocial, adjusts the figures for inflation, and measures compensation on a monthly basis (Exhibit H). That report identifies a national average monthly salary of R$2,334.29, a median of R$1,800, and an upper-market reference of R$10,203.86. **Mr. Santos' average monthly compensation of R$20,000 is therefore approximately 8.6 times the national average, 11.1 times the median, and nearly twice the reported upper-range benchmark for tattoo artists.**

Moreover, Glassdoor website provides consistent corroboration, reporting an average base salary of approximately R$2,000 per month, plus approximately R$500 in variable compensation, although its smaller user-reported sample makes it less authoritative than the government-derived CAGED data.

The geographic comparison is also conservative. Mr. Santos practices in the city of Natal, Rio Grande do Norte, while the cited surveys report nationwide figures that include higher-paying and larger employment markets throughout Brazil. The accountant specifically confirms, based on his knowledge of Mr. Santos' financial records and the local market, that his pricing and earnings are substantially above those ordinarily observed among tattoo artists in the Natal region.

Lastly, Mr. Santos *will* continue to command remuneration substantially above that ordinarily received by similarly situated professionals in the United States. The proposed compensation arrangement with The Iron Monkey Tattoo Studio provides for compensation of approximately **$150 per hour**, a rate that significantly exceeds the prevailing wages reported by the United States Department of Labor for comparable artistic occupations in California (Exhibit H). Specifically, the Bureau of Labor Statistics reports that workers classified under "Artists and Related Workers, All Other" in California earn an average hourly wage of $29.11, while even the top ten percent of earners receive approximately $52.59 per hour. In the Sacramento-Roseville-Folsom metropolitan area, where the petitioner is located, the average hourly wage is $30.27, the 75th percentile wage is $39.49, and the 90th percentile wage is $45.87 per hour. **Mr. Santos' proposed compensation of $150 per hour therefore exceeds the local average wage by nearly five times and exceeds the compensation earned by the highest ten percent of comparable artistic professionals in the region by more than threefold.**

Thus, the substantially high compensation commanded and offered to Mr. Santos reflects his more than twenty years of professional experience, the complexity and technical sophistication of his realism and extreme cover-up work, his sustained national acclaim, his numerous awards and professional recognitions, and his reputation as a trusted tattoo artist for celebrities and other high-profile clients. Accordingly, the evidence demonstrates that Mr. Santos both has commanded and will continue to command remuneration substantially above that ordinarily received by others in the field, thereby satisfying the requirements of 8 C.F.R. § 214.2(o)(3)(iv)(B)(6).

Totality of Evidence Analysis

Once the petitioner establishes the applicable evidentiary criteria under the regulation, USCIS proceeds to the totality of the evidence analysis to determine whether the beneficiary has achieved extraordinary ability accompanied by sustained national or international acclaim within the meaning of the INA. Here, USCIS may consider any potentially relevant evidence in the record at this stage, including evidence that does not independently satisfy a regulatory criterion or was not submitted as comparable evidence. Accordingly, the following additional evidence further corroborates Mr. Santos' standing as an artist of extraordinary ability and his sustained recognition within the field of tattoo arts. (Exhibit I).

Large Social Media Presence, Public Visibility, and Industry Engagement

A large and engaged audience demonstrates market recognition, public demand, and influence within the field. Mr. Santos' Instagram engagement, YouTube educational channel, and media coverage collectively establish visibility extending beyond his immediate geographic market. His social media account sums up to around 80K followers to date and his YouTube channel alone shows more than 1,250 subscribers and dozens of educational videos directed to tattoo professionals and enthusiasts, while individual videos have accumulated thousands of views

Successful Mentorship, Training Programs, and Professional Development Initiatives

Evidence that other professionals seek instruction from the beneficiary strongly supports the conclusion that the beneficiary occupies a position of distinction within the field. Mr. Santos conducted private mentorship programs and organized workshops and collective training initiatives attended by multiple tattoo artists simultaneously, several of whom later established their own studios or advanced professionally because of his instruction.

Advanced Specialized Training and Continuing Professional Development

Participation in specialized workshops taught by recognized artists demonstrate Mr. Santos' commitment to remaining at the forefront of evolving artistic techniques and technologies within tattoo arts, particularly in realism, color portraiture, black-and-grey realism, and neo-traditional work.

Independent Recognition from Clients and Emerging Professionals

Client declarations that come from individuals whose professions place exceptional importance on appearance or who traveled internationally to obtain Mr. Santos' services are potentially relevant to this petition. Similarly, declarations from emerging artists illustrate his influence on the next generation of professionals and his role as a mentor within the community. The letters from the television host and broadcaster Ciro Papinha, a software engineer residing in Spain, and a U.S. law enforcement officer provide particularly compelling examples of the confidence placed in Mr. Santos' abilities by clients whose careers or personal circumstances required an unusually high level of technical expertise.

International Market Demand

The fact that an established foreign studio sought to advance his candidacy for a resident artist position demonstrates that his reputation and artistic portfolio have attracted international attention and commercial opportunities beyond Brazil.

Conclusion

The Petitioner, The Iron Monkey Tattoo Studio, is a U.S. tattoo establishment located in California with a distinguished reputation within the tattoo arts industry that wishes to hire Mr. Pablo Jorge Santos, a successful Brazilian tattoo artist of extraordinary ability in the field of tattoo arts, to work as a **Tattoo Artist** and further contribute to the artistic offerings, reputation, and growth of the establishment in the United States for a temporary period of three years.

Additionally, the beneficiary qualifies as a person of extraordinary ability in the arts by meeting **five** of the eligibility criteria for the O-1B visa classification: he has performed and will perform in a lead or starring capacity in distinguished events, he has achieved national recognition through published material in professional publications and major media about his work, he has performed and will perform in a lead, starring, or critical role for organizations and establishments of distinguished reputation, he has received significant recognition for achievements from organizations, critics, and recognized experts in the field, he has commanded and will command high remuneration for services, and he has achieved commercial and critical success in the field of tattoo arts.

Bringing a highly skilled individual to work and contribute to the U.S. tattoo industry with a non-immigrant visa is crucial for fostering artistic innovation, technical excellence, and the exchange of specialized knowledge within a rapidly evolving artistic field. Mr. Santos can contribute with his unique expertise, fresh artistic perspectives, and highly specialized knowledge in realism, extreme cover-ups, and scar camouflage tattooing that can elevate The Iron Monkey Tattoo Studio's services, reputation, and operations. Upon the approval of his O-1B non-immigrant visa, Mr. Santos can focus on making a lasting impact in the U.S. tattoo arts community, contributing to artistic development, professional training, economic activity, and the continued success of the petitioner.

Based on the information provided herewith we request a favorable decision on The Iron Monkey Tattoo Studio's petition on behalf **of** Mr. Santos to work for a period of three **(3) years** in the **Tattoo Artist** position.

If you have any questions or need additional information, please do not hesitate to contact our office.

Sincerely,

Otavio Haverroth Silva
California Bar # 343486

Exhibit list

Exhibits:	Pages:
Exhibit A - Documents for Petitioner	
Petitioner’s registration	1-2
Petitioner’s Tax records	3-112
Petitioner’s website	113-136
Exhibit B - Documents for Beneficiary	
Mr. Santos’ resume	137-143
Mr. Santos’ professional portfolio	144-190
Exhibit C - Documents for Job Position	
Independent Contractor Agreement and Sponsorship Commitment	191-192
Professional Itinerary	193-195
Exhibit D - Lead or Starring Roles in Distinguished Events	
Events advertisements displaying Mr. Santos ’image and/or name	196-207
Copy of Mr. Santos ’awards	208-250
Certificate of participation 4th Psycko Expo Tattoo	251-258
Official information about the events	259-277
Support letter from Leonardo Marco Silva	278-289
Exhibit E - Published Material and National or International Recognition	
Major media and trade publications about Mr. Santos’work	290-309
Audience and viewership metrics	310-321

Exhibit F - Lead or Critical Roles for Distinguished Establishments

Invitation e-mail from the Iron Monkey Tattoo studio	322-323
Evidence of the Iron Monkey Tattoo studio distinguished reputation	324-325

Exhibit G - Significant Recognition for Achievements (Expert Letters)

Iuri Dayvisson	326-330
Alex Farias	331-335
Theo Pedrada	336-340

Exhibit H - High Salary or Other Substancial Remuneration

Declaration from Talles Morais de Oliveira	341-347
Salary Surveys	348-362

Exhibit I - Additional Relevant Evidence

Mr. Santos' social media accounts	363-390
Pictures of Mr. Santos' successful mentorships initiatives	391-403
Certificates of professional development courses	404-412
Support letters from clients and emerging tattoo professionals	413-442
Communication between Mr. Santos and a Tattoo Studio in England	443-445

Exhibit J - Beneficiary's Civil and Immigration Documents

Mr. Santos' personal documents	446-449
Derivatives' Birth Certificate and Corresponding Translation	450-452
Derivatives' Passport's Biometrics Page	453

Exhibit A - Documents for Petitioner

County of Sacramento

Sacramento County Citizen Access Fictitious Business Search

Fictitious Business Name File Number:	FBNF2025-02628	**Expiration Date:**	04/04/2030
Filing Date:	04/04/2025	**Status:**	Filed
Ownership Type:	an Individual		
Owner Name:	SANCHEZ, APRIL		

Business Name(s) on this filing	**Abandoned Date**
THE IRON MONKEY TATTOO STUDIO	

Owner Name(s) on this filing	**Withdrawn Date**
APRIL SANCHEZ	

IRS Notice CP575G

Department Of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0023
Important Information - Please Read

APRIL R SANCHEZ
THE IRON MONKEY TATTOO STUDIO
3986 AUDRIS WAY
RANCHO CORDOVA, CA 95742

February 02, 2026

We assigned you an employer identification number (EIN)

Your EIN is **41-4016688**. The name control associated with this EIN is **SANC**.

What you need to do

- If you did **not** apply for this EIN, visit IRS.gov/EINNotRequested.
- Use this EIN and your name exactly as they appear above when you fill out your tax returns. Otherwise, it may cause delays. Keep a copy of this notice for your records because we'll only send it to you once. You can share a copy with future officers of your organization or anyone asking for proof of your EIN. If your name or address is incorrect as shown, send the correct information to the address at the top of this notice.
- If a Limited Liability Company (LLC) elects to be classified as an association taxable as a corporation, the LLC must file Form 8832, Entity Classification Election. If an LLC wants to elect S corporation status and meets certain criteria, the LLC must timely file Form 2553, Election by a Small Business Corporation. In that instance, we'll treat the LLC as a corporation as of the effective date of the S corporation election and the LLC doesn't need to file Form 8832. Visit IRS.gov/LLC and refer to Publication 3402, Taxation of Limited Liability Companies, for more information.

Additional Information

- Refer to Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business, for tips on keeping your EIN safe.
- Find tax forms or publications by visiting IRS.gov/Forms or by calling 800-TAX-FORM (800-829-3676).
- Call us at 800-829-4933 if you can't find what you need online. If you prefer, you can write to the address at the top of this notice.

SAN1237 03/10/2025

1040 | Federal Return Summary | 2024

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

Tax Form	1040
Tax Method Used	TAX TABLE
Filing Status	MFJ
Dependents	2

Income

Salaries & wages	91,611
Taxable interest income	79
Tax exempt interest	
Dividend income	
Qualified dividends	
Taxable state/local refunds	
Alimony received	
Business income/-loss	9,521
Capital gain/-loss	-3,000
Other gain/-loss (Form 4797)	
Taxable IRA distributions	
Taxable pension distributions	
Rental, royalty, partnership, etc. income/-loss	-164
Farm income/-loss	
Unemployment compensation	
Taxable social security benefits	14,952
Other income	
Total income	112,999

Adjustments

Moving expenses	
Deductible part of self-employment tax	661
SEP, SIMPLE, and qualified plan deduction	
Self-employed health insurance deduction	
Alimony paid	
IRA deduction	
Student loan interest deduction	
Other adjustments	300
Total adjustments	961
Adjusted gross income	112,038

Deductions

Medical and Dental expenses	
Taxes paid	10,000
Interest paid	22,199
Charitable contributions	1,000
Other itemized deductions	
Total itemized deductions	33,199
or, Standard deduction	
Taxable income before Qual Bus Inc Ded (QBID)	78,839
QBID	1,739
Taxable income	77,100

Tax Computation

Regular tax	8,791
Excess advance premium tax credit	
Repayment clean vehicle transfers and other	
Alternative minimum tax	
Total tax before credits	8,791
Child and dependent care credit	
Education credits	
Other credits	8,791
Total credits	8,791
Tax after credits	
Self-employment tax	1,322
Additional tax on IRAs, etc.	
Other taxes	
Total tax	1,322

Payments

Federal income tax withheld	5,920
Estimated payments	
Other payments/credits	2,709
Total payments	8,629

Refund/Amount Due

Amount overpaid	7,307
Overpayment applied	
Form 2210 penalty	
Amount due/-refund	-7,307
Failure to file penalty	
Failure to pay penalty	
Late filing interest	
Net amount due/-refund	-7,307

2025 Estimates

1st quarter	
2nd quarter	
3rd quarter	
4th quarter	
Total Estimates	

Tax Rates

Marginal tax rate - Ordinary income*	12.0 %
Marginal tax rate - Capital income*	%
Effective tax rate	2.0 %

*** Marginal Tax Rate displayed may not reflect the true tax rate for Schedule J or Form 8615.**

SAN1237 03/10/2025

Outsourced CFO Solutions, Inc.
9001 Foothills Blvd Ste 100
Roseville, CA 95747-5150
916-773-7053

April R & Manuel F Sanchez
3986 Audris Way
Rancho Cordova, CA 95742

Dear April & Manuel:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2024 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Outsourced CFO Solutions, Inc.

Accepted By: _____

Date: _____

SAN1237 03/10/2025

Outsourced CFO Solutions, Inc.
9001 Foothills Blvd Ste 100
Roseville, CA 95747-5150
916-773-7053

March 10, 2025

CONFIDENTIAL

April R & Manuel F Sanchez
3986 Audris Way
Rancho Cordova, CA 95742

Dear April & Manuel:

We have prepared the following returns from information provided by you without verification or audit:

U.S. Individual Income Tax Return (Form 1040)
California Resident Income Tax Return (Form 540)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

This office is committed to using safeguards that protect your information from data theft. To further protect your identity, you can also take steps to stop thieves. IRS Publication 4524 (www.irs.gov/pub/irs-pdf/p4524.pdf) outlines simple steps that help you keep your computer secure, avoid phishing and malware, and protect your personal information.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions or if we can be of assistance in any way, please do not hesitate to call.

Sincerely,

Outsourced CFO Solutions, Inc.

SAN1237 03/10/2025

Outsourced CFO Solutions, Inc.
9001 Foothills Blvd Ste 100
Roseville, CA 95747-5150
916-773-7053

March 10, 2025

CONFIDENTIAL

April R & Manuel F Sanchez
3986 Audris Way
Rancho Cordova, CA 95742

For professional services rendered in connection with the preparation of your 2024 individual tax return:

Form 8879 (Personal Identification Number)
Form 1040 (Individual Income Tax Return)
Schedule A (Itemized Deductions)
Schedule C (Profit or Loss from Business)
Schedule D (Capital Gains and Losses)
Schedule E Page 2 (Supplemental Income & Loss)
Schedule SE (Self-Employment Tax)
Schedule 8812 (Children and Other Dep Credit)
Form 8829 (Business Use of Home)
Form 4562 (Depreciation and Amortization)
Auto Worksheet
Capital Loss Carryover Worksheet
General Sales Tax Worksheet
Child Tax Credit Limit Worksheets A & B
K-1 Reconciliation Worksheet
Self-Employed Earnings Worksheet
Social Security Worksheets
Carryover Reports
Wages Report
2 Yr Comparison Report
2 Yr Comparison, Schedule C
Tax Projection Worksheets
CA Form 540 (Income Tax Return)
CA Schedule CA (540) (California Adjustments)

Subtotal	1,400.00

Includes Audit Defense

Preparation fee	1,400.00
Received on account	-1,400.00
Amount due	$ 0.00

SAN1237 03/10/2025

Filing Instructions

Electronically Filed
Form 1040 US Individual Income Tax Return

With
Form 8879 IRS e-file Signature Authorization

Taxable Year Ended December 31, 2024

Name: April R & Manuel F Sanchez

Date Due: April 15, 2025

Remittance: None is required. The return shows a total overpayment of $7,307, which is to be refunded in its entirety.

Your refund will be direct deposited into your Golden 1 Credit Union checking account no. ******6474.

Signature: Form 8879 IRS e-file Signature Authorization authorizes your electronically filed return to be signed with a Personal Identification Number (PIN) and certifies that Part I amounts are from your tax return. Review and sign the Form 8879 IRS e-file Signature Authorization electronically using SafeSend Returns. If you're unable to sign electronically please call our office at (916) 773-7053 for assistance.

Important **: Your return will not be filed with the IRS until the signed Form 8879 IRS e-file Signature Authorization has been received by this office.**

Retain a copy of the signed and dated Form 8879 for your records.

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of Form 1040 to the IRS it will delay processing of your return.

You will receive an email when your return has been accepted. Please be sure to add **efile@efileservices.net** to your Safe Senders list in order to receive this acceptance email.

SAN1237 03/10/2025

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	Social security number
APRIL R SANCHEZ	572-69-1237
Spouse's name	**Spouse's social security number**
MANUEL F SANCHEZ	547-65-7363

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	112,038
2	Total tax	2	1,322
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	5,920
4	Amount you want refunded to you	4	7,307
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 THE TAX OFFICE, INC (ERO firm name) to enter or generate my PIN 91237 as my signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 03/11/25

Spouse's PIN: check one box only

☒ I authorize THE TAX OFFICE, INC (ERO firm name) to enter or generate my PIN 57363 as my signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ 03/11/25

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. 68557995628
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 ▶ LANI COGGINS Date ▶ 03/11/25

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

Taxpayer Name APRIL R SANCHEZ
Spouse Name MANUEL F SANCHEZ

DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO

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 signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

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

ERO's PIN 68557995628

Taxpayer Declarations

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Electronic Funds Withdrawal Consent

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. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or 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 my electronic income tax return and, if applicable, my Electronic Funds Withdrawal consent.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Date (all numerics) 03/11/25

Taxpayer's PIN (enter five numbers, other than all zeroes) 91237

Spouse's PIN (enter five numbers, other than all zeroes) 57363

Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of person claiming refund

Date

SAN1237 03/10/2025

Form 1040 U.S. Individual Income Tax Return 2024

Department of the Treasury—Internal Revenue Service | OMB No. 1545-0074 | IRS Use Only–Do not write or staple in this space.

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

Your first name and middle initial	Last name	Your social security number
APRIL R	SANCHEZ	572-69-1237
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
MANUEL F	SANCHEZ	547-65-7363

Home address (number and street). If you have a P.O box, see instructions. 3986 AUDRIS WAY — Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below. RANCHO CORDOVA — State CA — ZIP code 95742

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

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

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

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

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

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

Dependents (see instructions):

If more than four dependents, see instr. and check here ☐	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Child tax credit	(4) Credit for other dependents
	SOPHIA H	SANCHEZ	808-09-3539	DAUGHTER	☒	☐
	MELODY G	SANCHEZ	866-81-9247	DAUGHTER	☒	☐
					☐	☐

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	91,611
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	91,611
2a	Tax-exempt interest	2a		b Taxable interest	2b	79
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	Soc. sec. ben.	6a	17,591	b Taxable amount	6b	14,952
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	-3,000
8	Additional income from Schedule 1, line 10				8	9,357
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**				9	112,999
10	Adjustments to income from Schedule 1, line 26				10	961
11	Subtract line 10 from line 9. This is your **adjusted gross income**				11	112,038
12	**Standard deduction or itemized deductions** (from Schedule A)				12	33,199
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	1,739
14	Add lines 12 and 13				14	34,938
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income				15	77,100

Attach Sch. B if required.

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

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2024)

DAA

Form 1040 (2024) **APRIL R & MANUEL F SANCHEZ** **572-69-1237** Page **2**

Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	8,791
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	8,791
	19	Child tax credit or credit for other dependents from Schedule 8812		19	1,291
	20	Amount from Schedule 3, line 8		20	7,500
	21	Add lines 19 and 20		21	8,791
	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	1,322
	24	Add lines 22 and 23. This is your **total tax**		24	1,322
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a 5,920		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	5,920
If you have a qualifying child, attach Sch. EIC.	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 2,709		
	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	2,709
	33	Add lines 25d, 26, and 32. These are your total payments		33	8,629
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	7,307
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐		35a	7,307
Direct deposit? See instructions.	b	Routing number 321175261 c Type: ☒ Checking ☐ Savings			
	d	Account number 0068646474			
	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 **LANI COGGINS** Phone no. **916-773-7053** Personal identification number (PIN) **95628**

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.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
		TEACHER	
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 instr.)
		DISABLED	

Phone no. Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
LANI COGGINS	**LANI COGGINS**	**03/10/25**	**P00310001**	☐ Self-employed

Firm's name **THE TAX OFFICE, INC** Phone no. **916-773-7053**

Firm's address **9001 FOOTHILLS BLVD STE 100 ROSEVILLE CA 95747-5150** Firm's EIN **94-3408413**

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

SAN1237 03/10/2025

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
APRIL R & MANUEL F SANCHEZ

Your social security number
572-69-1237

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See *www.irs.gov/1099.*

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions):				
3	Business income or (loss). Attach Schedule C			3	9,521
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	-164
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	9,357

Part II Adjustments to Income

11	Educator expenses			11	300
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	661
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	961

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

APRIL R & MANUEL F SANCHEZ

Your social security number

572-69-1237

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	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE		4	1,322
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)

Part II Other Taxes *(continued)*

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount:	17a			
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b			
c	Additional tax on HSA distributions. Attach Form 8889	17c			
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d			
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e			
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f			
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g			
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h			
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i			
j	Section 72(m)(5) excess benefits tax	17j			
k	Golden parachute payments	17k			
l	Tax on accumulation distribution of trusts	17l			
m	Excise tax on insider stock compensation from an expatriated corporation	17m			
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n			
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o			
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p			
q	Any interest from Form 8621, line 24	17q			
z	Any other taxes. List type and amount:	17z			
18	Total additional taxes. Add lines 17a through 17z			18	
19	Recapture of net EPE from Form 4255, line 1d, column (l)			19	
20	Section 965 net tax liability installment from Form 965-A	20			
21	Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b			21	1,322

SAN1237 03/10/2025

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: **APRIL R & MANUEL F SANCHEZ**

Your social security number: 572-69-1237

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	7,500		
g	Mortgage interest credit. Attach Form 8396	6g			
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
i	Qualified electric vehicle credit. Attach Form 8834	6i			
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
l	Amount on Form 8978, line 14. See instructions	6l			
m	Credit for previously owned clean vehicles. Attach Form 8936	6m			
z	Other nonrefundable credits. List type and amount: _____	6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	7,500
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	7,500

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	

SAN1237 03/10/2025

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
APRIL R & MANUEL F SANCHEZ

Your social security number
572-69-1237

Medical and Dental Expenses	**Caution:** Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)	1	874		
	2 Enter amount from Form 1040 or 1040-SR, line 11 — 2: 112,038				
	3 Multiply line 2 by 7.5% (0.075)	3	8,403		
	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 [X]	5a	5,317		
	b State and local real estate taxes (see instructions)	5b	8,664		
	c State and local personal property taxes	5c	958		
	d Add lines 5a through 5c	5d	14,939		
	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	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 [ ]				
Caution: Your mortgage interest deduction may be limited. See instructions.	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	22,035		
	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	164		
	d Reserved for future use	8d			
	e Add lines 8a through 8c	8e	22,199		
	9 Investment interest. Attach Form 4952 if required. See instructions	9			
	10 Add lines 8e and 9			10	22,199
Gifts to Charity	11 Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	500		
Caution: If you made a gift and got a benefit for it, see instructions.	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	500		
	13 Carryover from prior year	13			
	14 Add lines 11 through 13			14	1,000
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	33,199
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box [ ]				

SAN1237 03/10/2025

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

2024

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
APRIL R SANCHEZ	572-69-1237

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

B Enter code from instructions: 812190

C Business name. If no separate business name, leave blank.: IRON MONKEY TATTOO STUDIO

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

E Business address (including suite or room no.): 1723 I STREET

City, town or post office, state, and ZIP code: SACRAMENTO CA 95811

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 [ ] 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: [X] Yes [ ] No

J If "Yes," did you or will you file required Form(s) 1099?: [X] 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	350,643
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	350,643
4	Cost of goods sold (from line 42)	4	237,848
5	**Gross profit.** Subtract line 4 from line 3	5	112,795
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	112,795

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

8	Advertising	8	7,340	18	Office expense (see instructions)	18	800
9	Car and truck expenses (see instructions)	9	5,140	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	29,868
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	4,916	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	13,125
15	Insurance (other than health)	15	3,360	23	Taxes and licenses	23	875
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	12,562
b	Other	16b		b	Deductible meals (see instructions)	24b	688
17	Legal and professional services	17	1,400	25	Utilities	25	3,518
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	17,487
				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	101,079
29	Tentative profit or (loss). Subtract line 28 from line 7	29	11,716
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	2,195
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	9,521
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.	

APRIL R SANCHEZ **572-69-1237**

Schedule C (Form 1040) 2024 **TATTOO SHOP**

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**	**237,848**
38	Materials and supplies	**38**	
39	Other costs	**39**	
40	Add lines 35 through 39	**40**	**237,848**
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**	**237,848**

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.

ATM RENTAL	**360**
CELL PHONE @ 75%	**2,632**
COMPANY SPONSORED EVENTS	**750**
DISPOSAL SERVICE	**300**
LAUNDRY & CLEANING	**2,390**
MERCHANT FEES	**5,775**
ONLINE SCHEDULER	**660**
OTHER PURCHASED SERVICES	**2,500**
INTERNET	**1,620**
DUES & SUBSCRIPTIONS	**500**
48 Total other expenses. Enter here and on line 27a	**17,487**

SAN1237 03/10/2025

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
APRIL R & MANUEL F SANCHEZ

Your social security number
572-69-1237

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☒ **No**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	(5,100)
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	-5,100

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				

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	(2,779)
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	-2,779

APRIL R & MANUEL F SANCHEZ **572-69-1237**

Part III Summary

16	Combine lines 7 and 15 and enter the result	**16**	**-7,879**
	• If line 16 is a **gain,** enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet	**18**	
19	If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet	**19**	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	**21**	**(3,000)**
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.		

SAN1237 03/10/2025

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

APRIL R & MANUEL F SANCHEZ **572-69-1237**

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	VOLTRON INVESTING GROUP LLC	P	☐	87-3514865	☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss allowed (see **Schedule K-1**)	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A			164		
B					
C					
D					
29a Totals					
b Totals			164		

30	Add columns (h) and (k) of line 29a	30	0
31	Add columns (g), (i), and (j) of line 29b	31	(164)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	-164

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	Total estate and trust income or (loss). Combine lines 35 and 36	37	

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	-164
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SAN1237 03/10/2025

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)

APRIL R SANCHEZ

Social security number of person with **self-employment** income **572-69-1237**

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	9,357
3	Combine lines 1a, 1b, and 2		3	9,357
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3		4a	8,641
	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	8,641
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	0
6	Add lines 4c and 5b		6	8,641
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	1,071
11	Multiply line 6 by 2.9% (0.029)		11	251
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	1,322
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	661	

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $10,380, **or (b)** your net farm profits[2] were less than $7,493.

14	Maximum income for optional methods	**14**	6,920
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $6,920. Also, include this amount on line 4b above	**15**	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $7,493 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	**17**	

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

SAN1237 03/10/2025

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

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

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

OMB No. 1545-0074

2024

Attachment Sequence No. **47**

Name(s) shown on return

APRIL R & MANUEL F SANCHEZ

Your social security number

572-69-1237

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR			**1**	**112,038**
2a	Enter income from Puerto Rico that you excluded	**2a**			
b	Enter the amounts from lines 45 and 50 of your Form 2555	**2b**			
c	Enter the amount from line 15 of your Form 4563	**2c**			
d	Add lines 2a through 2c			**2d**	
3	Add lines 1 and 2d			**3**	**112,038**
4	Number of qualifying children under age 17 with the required social security number	**4**	**2**		
5	Multiply line 4 by $2,000			**5**	**4,000**
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	**6**			
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.				
7	Multiply line 6 by $500			**7**	
8	Add lines 5 and 7			**8**	**4,000**
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			**9**	**400,000**
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			**10**	**0**
11	Multiply line 10 by 5% (0.05)			**11**	
12	Is the amount on line 8 more than the amount on line 11?			**12**	**4,000**
	☐ **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.				
	☒ **Yes.** Subtract line 11 from line 8. Enter the result.				
13	Enter the amount from the **Credit Limit Worksheet A**			**13**	**1,291**
14	Enter the smaller of line 12 or 13. **This is your child tax credit and credit for other dependents**			**14**	**1,291**
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.				

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you **do not** want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 ☐

16a Subtract line 14 from line 12. If zero, **stop here**; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 — 16a: 2,709

b Number of qualifying children under age 17 with the required social security number: 2 x $1,700. Enter the result. If zero, **stop here**; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 — 16b: 3,400

TIP: The number of children you use for this line is the same as the number of children you used for line 4.

17 Enter the **smaller** of line 16a or line 16b — 17: 2,709

18a Earned income (see instructions) — 18a: 100,307

b Nontaxable combat pay (see instructions) — 18b:

19 Is the amount on line 18a more than $2,500?

☐ **No.** Leave line 19 blank and enter -0- on line 20.

☒ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result — 19: 97,807

20 Multiply the amount on line 19 by 15% (0.15) and enter the result — 20: 14,671

Next. On line 16b, is the amount $5,100 or more?

☒ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27.

☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.

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

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions. — 21:

22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 — 22:

23 Add lines 21 and 22 — 23:

24 **1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.
1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. — 24:

25 Subtract line 24 from line 23. If zero or less, enter -0- — 25:

26 Enter the **larger** of line 20 or line 25 — 26:

Next, enter the **smaller** of line 17 or line 26 on line 27.

Part II-C Additional Child Tax Credit

27 **This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28** — 27: 2,709

SAN1237 03/10/2025

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: **APRIL R & MANUEL F SANCHEZ**

Your taxpayer identification number: **572-69-1237**

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	SHORT TERM RENTAL	87-3514865	-164
ii	IRON MONKEY TATTOO STUDIO	572-69-1237	8,860
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	8,696		
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	8,696		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	1,739
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
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	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	1,739
11	Taxable income before qualified business income deduction (see instructions)	11	78,839		
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	78,839		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	15,768
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	1,739
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	( )

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

Form **8995** (2024)

DAA

SAN1237 03/10/2025

Form **8936**

Department of the Treasury
Internal Revenue Service

Clean Vehicle Credits

Attach to your tax return.
Go to *www.irs.gov/Form8936* for instructions and the latest information.

OMB No. 1545-2137

2024

Attachment Sequence No. **69**

Name(s) shown on return

APRIL R & MANUEL F SANCHEZ

Identifying number

572-69-1237

Notes:
- Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
- Individuals who transferred the credit to the dealer at the time of sale must file this form and Schedule A (Form 8936).

Part I Modified Adjusted Gross Income (MAGI) Amount

1a	Enter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	1a	112,038		
b	Enter any income from Puerto Rico you excluded	1b			
c	Enter any amount from Form 2555, line 45	1c			
d	Enter any amount from Form 2555, line 50	1d			
e	Enter any amount from Form 4563, line 15	1e			
2	Add lines 1a through 1e			2	112,038
3a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	3a	111,069		
b	Enter any income from Puerto Rico you excluded	3b			
c	Enter any amount from Form 2555, line 45	3c			
d	Enter any amount from Form 2555, line 50	3d			
e	Enter any amount from Form 4563, line 15	3e			
4	Add lines 3a through 3e			4	111,069
5	Enter your 2023 filing status (S, MFS, etc., see chart below)			5	MFJ

Individuals, estates, or trusts exceeding the following MAGI limits for both 2023 and 2024 can't claim the applicable credit.

Filing Status	Part II/III Limits	Part IV Limits
Single (S)	$150,000	$75,000
Married filing separately (MFS)	$150,000	$75,000
Head of household (HOH)	$225,000	$112,500
Married filing jointly	$300,000	$150,000
Qualifying surviving spouse (QSS)	$300,000	$150,000
Estates and trusts	$150,000	N/A

Part II Credit for Business/Investment Use Part of New Clean Vehicles

6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	6	
7	New clean vehicle credit from partnerships and S corporations (see instructions)	7	
8	**Business/investment use part of credit.** Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	8	

Part III Credit for Personal Use Part of New Clean Vehicles

9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	9	7,500
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	10	8,791
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	11	
12	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	12	8,791
13	**Personal use part of credit.** Enter the **smaller** of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	13	7,500

Part IV Credit for Previously Owned Clean Vehicles

14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	14	
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	15	
16	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	16	
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	17	
18	Enter the **smaller** of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	18	

Part V Credit for Qualified Commercial Clean Vehicles

19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	19	
20	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	20	
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	21	

SAN1237 03/10/2025

SCHEDULE A (Form 8936)

Department of the Treasury
Internal Revenue Service

Clean Vehicle Credit Amount

Attach to your tax return.
Go to *www.irs.gov/Form8936* for instructions and the latest information.

OMB No. 1545-2137

2024

Attachment Sequence No. **69A**

Name(s) shown on return

APRIL R SANCHEZ

Identifying number

572-69-1237

Notes:
- Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
- Individuals who transferred the credit to the dealer at the time of the sale must file this schedule and Form 8936.

Part I Vehicle Details

1a Year **2023**

b Make **TESLA**

c Model **MODEL 3**

2 Vehicle identification number (VIN) (see instructions) **5YJ3E1EB6PF715360**

3 Enter date vehicle was placed in service (MM/DD/YYYY) **01/19/2024**

4a Did you transfer the credit to the dealer at the time of sale?

- ☐ **Yes.** Enter the transferred amount shown on the seller's report
- ☒ **No.** Go to line 5.

b If line 4a is "Yes," complete line 8 or line 13, as applicable, and check here if directed to do so by line 8a, 8d, 13a, or 13c ☐

5 Does the VIN entered on line 2 belong to a **new clean vehicle** placed in service during the tax year? See instructions for definitions.

- ☒ **Yes.** Go to Part II.
- ☐ **No.** Go to line 6.

6 Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.

- ☐ **Yes.** Go to Part IV.
- ☐ **No.** Go to line 7.

7 Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.

- ☐ **Yes.** Go to Part V.
- ☐ **No. Stop here.** You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

8a Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?

- ☐ **Yes.** Stop here. You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
- ☒ **No.** Go to line 8b.

8b Are you filing this form with an individual income tax return?

- ☒ **Yes.** Go to line 8c.
- ☐ **No.** Skip lines 8c and 8d and go to line 8e.

8c Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status?

- ☐ **Yes.** Go to line 8d.
- ☒ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 8d and go to line 8e.

8d Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2023 filing status? See instructions if your 2024 return is a joint return.

- ☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
- ☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 8e.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle *(continued)*

8e Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.

- [X] **Yes.**
- [ ] **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

9	Tentative credit amount (see instructions)	**9**	7,500
10	Business/investment use percentage (see instructions)	**10**	%
11	Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below	**11**	

Part III Credit Amount for Personal Use Part of New Clean Vehicle

12	Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936	**12**	7,500

Part IV Credit Amount for Previously Owned Clean Vehicle

13a Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?

- [ ] **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
- [ ] **No.** Go to line 13b.

b Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status?

- [ ] **Yes.** Go to line 13c.
- [ ] **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 13c and go to line 13d.

c Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2023 filing status? See instructions if your 2024 return is a joint return.

- [ ] **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
- [ ] **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 13d.

d Have you claimed a previously owned clean vehicle credit for another vehicle purchased in the 3-year period ending on the date you purchased the vehicle identified in Part I? See instructions if you are filing a joint return.

- [ ] **Yes. Stop here.** You can't claim a credit for this vehicle if you have already claimed the previously owned vehicle credit for another vehicle purchased during this 3-year period.
- [ ] **No.** Go to line 13e.

e Is the sales price of the vehicle more than $25,000?

- [ ] **Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
- [ ] **No.**

f Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.

- [ ] **Yes.**
- [ ] **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.

g Can you be claimed as a dependent on another person's tax return, such as your parent's return?

- [ ] **Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
- [ ] **No.**

14	Enter the sales price of the vehicle	**14**	
15	Multiply line 14 by 30% (0.30)	**15**	
16	Maximum vehicle credit amount	**16**	$4,000
17	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936	**17**	

Part V Credit Amount for Qualified Commercial Clean Vehicle

18a If making an elective payment election, enter the IRS-issued registration number for the vehicle .....

b Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.

- ☐ **Yes.**
- ☐ **No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.

c Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.

- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

d Is the vehicle also powered by gas or diesel? See instructions.

- ☐ **Yes.**
- ☐ **No.**

e Enter the vehicle's gross vehicle weight rating (GVWR) .....

19	Enter the cost or other basis of the vehicle. See instructions	**19**	
20	Section 179 expense deduction (see instructions)	**20**	
21	Subtract line 20 from line 19	**21**	
22	Multiply line 21 by 15% (0.15) (30% (0.30) if the answer on line 18d above is "No")	**22**	
23	Enter the incremental cost of the vehicle. See instructions	**23**	
24	Enter the smaller of line 22 or line 23	**24**	
25	**Maximum credit.** Enter $7,500 ($40,000 if the vehicle's gross vehicle weight rating (see line 18e) is 14,000 pounds or more)	**25**	
26	Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936	**26**	

SAN1237 03/10/2025

Form **8867**

(Rev. November 2024)

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS.

Go to *www.irs.gov/Form8867* **for instructions and the latest information.**

OMB No. 1545-0074

For tax year 20 **24**

Attachment Sequence No. **70**

Taxpayer name(s) shown on return	Taxpayer identification number
APRIL R & MANUEL F SANCHEZ	**572-69-1237**
Preparer's name	**Preparer tax identification number**
LANI COGGINS	**P00310001**

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?	X		
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?	X		
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)	X		
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.)		X	
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: **HEALTH CARE PROVIDER STATEMENT**	X		
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?	X		
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.)**			X
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)?	X		

For Paperwork Reduction Act Notice, see separate instructions. Form **8867** (Rev. 11-2024)

DAA

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

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

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

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

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

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

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

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

Part VI Eligibility Certification

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

A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

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

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

SAN1237 03/10/2025

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

2024

Attachment Sequence No. **176**

Name(s) of proprietor(s)

APRIL R SANCHEZ

Your social security number

572-69-1237

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	56
2	Total area of home			2	1300
3	Divide line 1 by line 2. Enter the result as a percentage			3	4.31 %
	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 8,784	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	4.31 %

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	11,716
	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		23,028		
11	Real estate taxes (see instructions)	11				
12	Add lines 9, 10, and 11	12		23,028		
13	Multiply line 12, column (b), by line 7	13		993		
14	Add line 12, column (a), and line 13				14	993
15	Subtract line 14 from line 8. If zero or less, enter -0-				15	10,723
16	Excess mortgage interest (see instructions)	16				
17	Excess real estate taxes (see instructions)	17	390			
18	Insurance	18		1,056		
19	Rent	19				
20	Repairs and maintenance	20		2,300		
21	Utilities	21		11,136		
22	Other expenses (see instructions)	22				
23	Add lines 16 through 22	23	390	14,492		
24	Multiply line 23, column (b), by line 7	24		625		
25	Carryover of prior year operating expenses (see instructions)	25				
26	Add line 23, column (a), line 24, and line 25				26	1,015
27	Allowable operating expenses. Enter the **smaller** of line 15 or line 26				27	1,015
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15				28	9,708
29	Excess casualty losses (see instructions)	29				
30	Depreciation of your home from line 42 below	30		187		
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31				
32	Add lines 29 through 31				32	187
33	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 28 or line 32				33	187
34	Add lines 14, 27, and 33				34	2,195
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	2,195

Part III Depreciation of Your Home

37	Enter the **smaller** of your home's adjusted basis or its fair market value. See instructions		37	154,590
38	Value of land included on line 37		38	
39	Basis of building. Subtract line 38 from line 37		39	154,590
40	Business basis of building. Multiply line 39 by line 7		40	6,663
41	Depreciation percentage (see instructions)		41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	SEE STMT 1	42	187

Part IV Carryover of Unallowed Expenses to 2025

SEE STMT 2

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

SAN1237 03/10/2025

Form **4562**

Department of the Treasury
Internal Revenue Service

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**

Name(s) shown on return: **APRIL R & MANUEL F SANCHEZ**

Identifying number: **572-69-1237**

Business or activity to which this form relates: **TATTOO SHOP**

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 instructions	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	
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	1,382
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
19a	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	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	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	3,534
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	4,916
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	

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? [X] Yes [ ] No **24b** If "Yes," is the evidence written? [X] Yes [ ] No

(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:								
2010 BMW 7 SERIES	07/02/18	60.48 %	22,892	3,047	5.0	200DBHY		
2021 TESLA MODEL 3	07/10/21	60.30 %	64,508	38,898	5.0	200DBHY	3,534	
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**	3,534	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)	7,434		7,707									
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven	4,857		5,075									
33 Total miles driven during the year. Add lines 30 through 32	12,291		12,782									
34 Was the vehicle available for personal use during off-duty hours?	Yes X	No	Yes X	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?	X		X									
36 Is another vehicle available for personal use?	X		X									

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 2024 tax year (see instructions):					
43 Amortization of costs that began before your 2024 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

SAN1237 03/10/2025

Form 1040 — Tax Return Reconciliation Worksheet — 2024

Filing Status: ☐ 1 Single ☒ 2 Married filing jointly ☐ 3 Married filing separately ☐ 4 Head of household* ☐ 5 Qualifying widow(er)*

MFS spouse name: *Qualifying person that is a child but not a dependent:

Taxpayer first name and initial	Last name	Taxpayer social security number
APRIL R	SANCHEZ	572-69-1237
If a joint return, spouse's first name and initial	**Last name**	**Spouse's social security number**
MANUEL F	SANCHEZ	547-65-7363

Home address (number and street). If you have a P.O. box, see instructions. 3986 AUDRIS WAY — Apt. no. — Presidential Election Campaign: Taxpayer ☐ Spouse

City, town or post office, state, and ZIP code. RANCHO CORDOVA CA 95742

Foreign country name | Foreign province/state/county | Foreign postal code

At anytime during 2024, did you receive, sell, send, exchange, or otherwise acquire financial interest in any digital assets? ☒ Yes ☐ No

6a ☒ **Taxpayer.** If someone can claim you as a dependent, **do not** check box 6a

b ☒ **Spouse**

Boxes checked on 6a and 6b	2
Children on 6c who lived with you	2
Children on 6c who did not live with you	
Dependents on 6c not entered above	
Total. Add lines above	4

6c Dependents:

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for: Child tax credit	Other dependents
SOPHIA H	SANCHEZ	808-09-3539	DAUGHTER	☒	☐
MELODY G	SANCHEZ	866-81-9247	DAUGHTER	☒	☐
				☐	☐
				☐	☐

If more than four dependents, ✓ here ☐

Income (Schedule 1)	7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	91,611
	8a	**Taxable** interest. Attach Schedule B if required			8a	79
	b	**Tax-exempt** interest. **Do not** include on line 8a	8b			
	9a	Ordinary dividends. Attach Schedule B if required			9a	
	b	Qualified dividends	9b			
	10	Taxable refunds, credits, or offsets of state and local income taxes			10	
	11	Alimony received			11	
	12	Business income or (loss). Attach Schedule C or C-EZ			12	9,521
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	-3,000
	14	Other gains or (losses). Attach Form 4797			14	
	15a	IRA distributions	15a	b Taxable amount	15b	
	16a	Pensions and annuities	16a	b Taxable amount	16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	-164
	18	Farm income or (loss). Attach Schedule F			18	
	19	Unemployment compensation			19	
	20a	Social security benefits	20a 17,591	b Taxable amount	20b	14,952
	21	Other income. List type and amount			21	
	22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	112,999
Adjusted Gross Income (Schedule 1)	23	Educator expenses	23	300		
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
	25	Health savings account deduction. Attach Form 8889	25			
	26	Moving expenses. Attach Form 3903	26			
	27	Deductible part of self-employment tax. Attach Schedule SE	27	661		
	28	Self-employed SEP, SIMPLE, and qualified plans	28			
	29	Self-employed health insurance deduction	29			
	30	Penalty on early withdrawal of savings	30			
	31a	Alimony paid **b** Recipient's SSN ▶	31a			
	32	IRA deduction	32			
	33	Student loan interest deduction	33			
	34	Reserved for future use	34			
	35	Reserved for future use	35			
	36	Add lines 23 through 35			36	961
	37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	112,038

SAN1237 03/10/2025

Form **1040** | **Tax Return Reconciliation Worksheet, Page 2** | **2024**

Name **APRIL R & MANUEL F SANCHEZ** | Tp TIN **572-69-1237**

	38	Amount from line 37 (adjusted gross income)		38	112,038
Tax and Credits (Schedules 2, 3)	39a	Check if: ☐ **You** were born before January 2,1960, ☐ Blind. ☐ **Spouse** was born before January 2,1960, ☐ Blind. } **Total boxes checked** ▶	39a		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶	39b ☐		
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $14,600 Married filing jointly or Qualifying widow(er), $29,200 Head of household, $21,900	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	33,199
	a			40b	
	41	Subtract line 40 and 40b from line 38		41	78,839
	42	Qualified business income deduction (see instructions)		42	1,739
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	77,100
	44	Tax (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ _____		44	8,791
	45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	
	46	Additions to tax (Excess advance premium tax credit repayment and clean vehicle repayment)		46	
	47	Add lines 44, 45, and 46 ▶		47	8,791
	48	Foreign tax credit. Attach Form 1116 if required	48		
	49	Credit for child and dependent care expenses. Attach Form 2441	49		
	50	Education credits from Form 8863, line 19	50		
	51	Retirement savings contributions credit. Attach Form 8880	51		
	52	Child tax credit/credit for other dependents	52	1,291	
	53	Residential energy credits. Attach Form 5695	53		
	54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☒ 8936	54	7,500	
	55	Add lines 48 through 54. These are your **total credits**		55	8,791
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		56	0
Other Taxes (Schedule 2)	57	Self-employment tax. Attach Schedule SE		57	1,322
	58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919		58	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59	
	60a	Household employment taxes from Schedule H		60a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required		60b	
	61	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)		61	
☐	62	Section 965 net tax liability installment from Form 965-A	62		
	63	Add lines 56 through 61. This is your total tax ▶		63	1,322
	64	Federal income tax withheld from:			
	a	Form(s) W-2	64a	5,920	
	b	Form(s) 1099	64b		
	c	Other forms	64c		
	65	2024 estimated tax payments and amount applied from 2023 return	65		
Payments (Schedule 3)	66	**Earned income credit (EIC)**	66		
	67	Additional child tax credit. Attach Schedule 8812	67	2,709	
	68	American opportunity credit from Form 8863, line 8	68		
	69	Recovery rebate credit	69		
	70	Net premium tax credit. Attach Form 8962	70		
	71	Amount paid with request for extension to file	71		
	72	Excess social security and tier 1 RRTA tax withheld	72		
	73	Credit for federal tax on fuels. Attach Form 4136	73		
	74	Other payments and refundable credits	74		
	75	**Total pymts.** Add lines 64 - 74.		75	8,629
Refund	76	If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you **overpaid**		76	7,307
	77a	Amount of line 76 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		77a	7,307
	▶ b	Routing number 321175261 ▶ c Type: ☒ Checking ☐ Savings			
	▶ d	Account number 0068646474			
	78	Amount of line 76 you want **applied to your** 2025 estimated tax ▶	78		
Amount You Owe	79	**Amount you owe.** Subtract line 75 from line 63. For details on how to pay, see instructions ▶		79	
	80	Estimated tax penalty (see instructions)	80		

Int/Pen Date filed | Int | Fail to file | Fail to pay | Total

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ **Yes.** Complete below. ☐ **No** Personal identification no. (PIN) ▶ **95628**

Designee's Name ▶ **LANI COGGINS** Phone no. ▶ **916-773-7053**

Other Info Taxpayer Daytime phone number | Taxpayer: Occupation **TEACHER** | IRS Identity Protection PIN

Spouse: Occupation **DISABLED** | IRS Identity Protection PIN

☐ **Taxpayer** ☐ **Spouse** Email address

Federal Statements

Tattoo Shop

Statement 1 - Form 8829, Line 42 - Depreciation Allowable

Description	Date	Bus %	Cost	Dep Basis	Per	Cn	Meth	Deduct
HOME OFFICE	6/01/15	4.31	$ 154,590	$ 6,663	39.0	MM	S/L	$ 171
HOME IMPROVEMENTS	6/01/21	4.31	14,300	616	39.0	MM	S/L	16
TOTAL			$ 168,890	$ 7,279				$ 187

Tattoo Shop

Statement 2 - Form 8829, Line 37 to 39 - Cost or Other Basis of Additions and Improvements to Home Placed After Home Office Started

Description	Cost or Other Basis
HOME IMPROVEMENTS	$ 14,300
TOTAL	$ 14,300

SAN1237 03/10/2025

Year Ending: December 31, 2024 572-69-1237

April R & Manuel F Sanchez
3986 Audris Way
Rancho Cordova, CA 95742

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Under IRC Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.

SAN1237 03/10/2025

Form 1040	Auto Worksheet	2024

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

Description: **TATTOO SHOP**

Form/Schedule: **C** Unit number: **1**

	Asset Listing Number	Date	Description
Vehicle 1	8	07/02/18	2010 BMW 7 SERIES
Vehicle 2	9	07/10/21	2021 TESLA MODEL 3
Vehicle 3			
Vehicle 4			

		Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
General Information					
1.	Total mileage	12,291	12,782		
2.	Business miles before 7/1 (67 cents per mile)	7,434	7,707		
3.	Commuting mileage				
4.	Other mileage	4,857	5,075		
5.	Business use percentage	60.48 %	60.30 %	%	%
Actual Expenses					
6.	Parking fees and tolls				
7 a.	Gasoline	1,867			
b.	Oil				
c.	Repairs				
d.	Maintenance	600			
e.	Tires				
f.	Car washes	375			
g.	Insurance	1,941	2,163		
h.	Interest		647		
i.	Registration				
j.	Licenses				
k.	Property taxes	311	604		
l.	Other vehicle expenses				
m.	Vehicle rentals (net of inclusion amount)				
8.	Total expenses. Add lines 7a - 7m	5,094	3,414		
9.	Business use percentage from line 5	60.48 %	60.30 %	%	%
10.	Business use portion of actual expenses	3,081	2,059		
11.	Depreciation		3,534		
12.	Total actual expense allowable. Add lines 6, 10 and 11	3,081	5,593		
Standard Mileage Rate Method					
13.	Business mileage (line 2) multiplied by applicable rate	4,981	5,164		
14.	Parking fees and tolls from line 6				
15.	Line 7h and 7k (Int & taxes) multiplied by bus pct (line 5)	188	754		
16.	Standard mileage rate	5,169	5,918		

	Vehicle expense	Vehicle rentals	Vehicle depreciation	Total allowable deduction
Allowable Deduction	5,140		3,534	8,674

SAN1237 03/10/2025

Form **1040**	**Capital Loss Carryover Worksheets**	**2024**

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

2024 to 2025 Capital Loss Carryover Worksheet

Use this worksheet to figure your capital loss carryovers from 2024 to 2025 if Schedule D, Line 21, is a loss and **(a)** that loss is a smaller loss than the loss on Schedule D, line 16, or **(b)** Form 1040, line 15, is less than zero. Otherwise, you do not have any carryovers.

1. Enter the amount from Form 1040, line 15. If a loss, enclose the amount in parentheses		**1.**	77,100
2. Enter the loss from Schedule D, line 21, as a positive amount		**2.**	3,000
3. Combine lines 1 and 2. If zero or less, enter -0-		**3.**	80,100
4. Enter the **smaller** of line 2 or line 3		**4.**	3,000
If line 7 of Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.			
5. Enter the loss from Schedule D, line 7, as a positive amount		**5.**	5,100
6. Enter any gain from Schedule D, line 15. If a loss, enter -0-	**6.**		
7. Add lines 4 and 6		**7.**	3,000
8. Short-term capital loss carryover to 2025. Subtract line 7 from line 5. If zero or less, enter -0-		**8.**	2,100
If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.			
9. Enter the loss from Schedule D, line 15, as a positive amount		**9.**	2,779
10. Enter any gain from Schedule D, line 7	**10.**		
11. Subtract line 5 from line 4. If zero or less, enter -0-	**11.**	0	
12. Add lines 10 and 11		**12.**	
13. Long-term capital loss carryover to 2025. Subtract line 12 from line 9. If zero or less, enter -0-		**13.**	2,779

2024 to 2025 Capital Loss Carryover Worksheet, AMT

Use this worksheet to figure AMT capital loss carryovers from 2024 to 2025 if AMT Schedule D, Line 21, is a loss and **(a)** that loss is a smaller loss than the loss on AMT Schedule D, line 16 or **(b)** Form 6251, line 4 is a loss. Otherwise, you do not have any carryovers.

1. Enter the amount from Form 6251, line 4. If a loss, enclose the amount in parentheses		**1.**	87,100
2. Enter the loss from AMT Schedule D, line 21 as a positive amount		**2.**	3,000
3. Combine lines 1 and 2. If zero or less, enter -0-		**3.**	90,100
4. Enter the **smaller** of line 2 or line 3		**4.**	3,000
If line 7 of AMT Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.			
5. Enter the loss from AMT Schedule D, line 7 as a positive amount		**5.**	5,100
6. Enter the gain, if any, from AMT Schedule D, line 15	**6.**		
7. Add lines 4 and 6		**7.**	3,000
8. AMT Short-term capital loss carryover to 2025. Subtract line 7 from line 5. If zero or less, enter -0-		**8.**	2,100
If line 15 of AMT Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.			
9. Enter the loss from AMT Schedule D, line 15, as a positive amount		**9.**	2,779
10. Enter the gain, if any, from AMT Schedule D, line 7	**10.**		
11. Subtract line 5 from line 4. If zero or less, enter -0-	**11.**	0	
12. Add lines 10 and 11		**12.**	
13. AMT Long-term capital loss carryover to 2025. Subtract line 12 from line 9. If zero or less, enter -0-		**13.**	2,779

Form 982 Reduction of Capital Loss Carryovers to 2025

		Regular	AMT
1. Subtract 2024 to 2025 Capital Loss Carryover Worksheet, line 7 from line 5	**1.**		
2. Form 982 line 9 reduction of tax attributes applied to short-term capital loss carryover	**2.**		
3. Adjusted Short-term capital loss carryover to 2025. Subtract line 2 from line 1. Enter this amount on line 8 in the 2024 to 2025 Capital Loss Carryover Worksheet	**3.**		
4. Subtract 2024 to 2025 Capital Loss Carryover Worksheet, line 12 from line 9	**4.**		
5. Form 982 line 9 reduction of tax attributes applied to long-term capital loss carryover	**5.**		
6. Adjusted Long-term capital loss carryover to 2025. Subtract line 5 from line 4. Enter this amount on line 13 in the 2024 to 2025 Capital Loss Carryover Worksheet	**6.**		

SAN1237 03/10/2025

Form **1040** | **General Sales Tax Deduction Worksheet** | **2024**

Name as shown on return: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

State of: **CALIFORNIA**

Locality of: **SACRAMENTO COUNTY**

General Sales Tax from IRS Tables

1.	Enter the amount of adjusted gross income (AGI) from Form 1040 or 1040-SR, Line 11	1.	112,038
2.	Add the nontaxable amounts from Form 1040 or 1040-SR, lines 2b, 4a, 5a, 6a (Exclude rollovers and tax-free Sec. 1035 exchanges)	2.	2,639
3.	Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation. Also include any amounts which increase spendable income, such as the refundable portion of refundable tax credits received in 2024	3.	
4.	Add lines 1 through 3, this is income for general sales tax table purposes	4.	114,677
5.	Enter the amount from the sales tax table in the Schedule A instructions.	5.	1,268
	Part-year residents, complete lines 6 - 8; Full-year residents skip lines 6 - 8 and enter the amount from line 5 on line 9		
6.	Enter the number of days of residence in state	6.	
7.	Total days in year	7.	366
8.	Divide line 6 by line 7 (rounded to at least 3 decimal places)	8.	
9.	Multiply line 5 by line 8, this is the deductible general sales tax using the IRS table.	9.	1,268

Local Sales Tax Using IRS Tables

10.	Enter the amount from the sales tax table in the Schedule A instructions.	10.	1,268
11.	If you are a resident of Alabama, Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Kansas, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia, enter the amount from the applicable Optional Local Sales Tax Table in the Schedule A instructions.	11.	
12.	Enter the local general sales tax rate (exclude statewide local sales tax rate)	12.	0.50000
13.	Enter the state general sales tax rate (include statewide local sales tax rate)	13.	7.2500
14.	Divide line 12 by line 13 (rounded to at least 3 decimal places)	14.	0.069
15.	If you entered an amount on line 11, multiply line 11 by line 12. This is the local sales tax using the optional local sales tax tables. Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18 and enter the amount from line 15 on line 19		
	If you did not enter an amount on line 11, multiply line 10 by line 14. This is the local sales tax using the optional state and certain local sales tax tables. Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18 and enter the amount from line 15 on line 19	15.	87
16.	Enter the number of days of residence in locality	16.	
17.	Total days in year	17.	366
18.	Divide line 16 by line 17 (rounded to at least 3 decimal places)	18.	
19.	Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables.	19.	87

General Sales Tax Summary

20.	Enter the sum of line 9 from all General Sales Tax Deduction Worksheets	20.	1,268
21.	Enter the sum of line 19 from all General Sales Tax Deduction Worksheets	21.	87
22.	Add lines 20 and 21, this is the total General Sales taxes using the tables	22.	1,355
23.	Enter the actual state and local general sales taxes paid	23.	
24.	Enter the greater of line 22 or line 23	24.	1,355
25.	Enter the state and local taxes paid on specified items (major purchases)	25.	3,962
26.	Add lines 24 and 25, this is the deductible General Sales tax	26.	5,317
27.	Enter total state and local income taxes paid	27.	2,692

Enter the greater of line 26 or 27 on Schedule A, line 5a. If line 26 is greater, mark the Schedule A, line 5a box.

SAN1237 03/10/2025

Form **1040** | **Child Tax Credit Limit Worksheets A and B** | **2024**

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

Credit Limit Worksheet A

1. Enter the amount from Form 1040, 1040-SR, or Form 1040NR, line 18	1.	8,791
2. Add the amounts from Schedule 3, lines 1, 2, 3, 4, 5b, 6d, 6f, 6l and 6m. Enter the total	2.	7,500
3. Subtract line 2 from line 1	3.	1,291
4. Do you meet all the following conditions? ● You are claiming one or more of the following credits: Form 8396; Form 8839; Form 5695, Part I; Form 8859 ● You are not filing Form 2555. ● Schedule 8812, line 4 is more than zero. [X] **No.** Enter-0-. [ ] **Yes.** Enter the amount from the Credit Limit Worksheet B.	4.	0
5. Subtract line 4 from line 3. Enter the result here and on Schedule 8812, line 13	5.	1,291

Credit Limit Worksheet B

Use this worksheet **only** if you checked "Yes" on line 4 of the Credit Limit Worksheet A above.

1. Enter the amount from Schedule 8812, line 12	1.	
2. Number of qualifying children under age 17 with the required social security number: ____ x $1,700. Enter the result	2.	
3. Enter the earned income from line 7 of the Child Tax Credit Earned Income Worksheet	3.	
4. Is the amount on line 3 more than $2,500? [ ] **No.** Leave line 4 blank, enter -0- on line 5, and go to line 6. [ ] **Yes.** Subtract $2,500 from the amount on line 3. Enter the result.	4.	
5. Multiply the amount on line 4 by 15% (.15) and enter the result	5.	
6. On line 2 of this worksheet, is the amount $5,100 or more? [ ] **No.** If you are a bona fide resident of Puerto Rico and line 5 above is less than line 1 above, go to line 7. Otherwise, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12. [ ] **Yes.** If line 5 above is equal to or more than line 1 above, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12 below. Otherwise go to line 7.		
7. If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter; otherwise enter the total social security and Medicare taxes withheld from your pay (and your spouse's if filing a joint return). These taxes should be shown in boxes 4 and 6 of your Form(s) W-2.	7.	
8. Enter the total of the amounts from Schedule 1, line 15 and Schedule 2, lines 5, 6 and 13	8.	
9. Add lines 7 and 8. Enter the total	9.	
10. Enter the amounts from Form 1040/1040-SR, line 27 and Schedule 3, line 11; 1040-NR, Schedule 3, line 11	10.	
11. Subtract line 10 from line 9. If the result is zero or less, enter -0-	11.	
12. Enter the **larger** of line 5 or line 11	12.	
13. Enter the **smaller** of line 2 or line 12	13.	
14. Is the amount on line 13 of this worksheet more than the amount on line 1? [ ] **No.** Subtract line 13 from line 1. Enter the result. [ ] **Yes.** Enter -0-.	14.	
15. Enter the total of the amounts from Schedule 3, lines 5a, 6c, 6g, and 6h. Enter this amount on line 4 of the Credit Limit Worksheet A	15.	

SAN1237 03/10/2025

Form **8829**	**Home Office - Excess Real Estate Taxes Worksheet**	**2024**

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

Description TATTOO SHOP **Form/Schedule** C **Unit number** 1

Real Estate Taxes

1.	Enter your state and local income taxes (or general sales tax) that are personal expenses	**1.**	5,317
2.	Enter all your state and local real estate taxes you paid on the home in which you conducted business	**2.**	9,054
3.	Enter any other state and local real estate taxes you paid that are a personal expense and not included in line 2	**3.**	
4.	Enter your state and local personal property taxes that are a personal expense	**4.**	958
5.	Add lines 1 through 4.	**5.**	15,329
6.	Multiply line 2 by the business percentage on Form 8829, line 7 (8829 Wrk, line 3) 4.31 %	**6.**	390
7.	Subtract line 6 from line 5	**7.**	14,939
8.	Subtract line 7 from $10,000 ($5,000 if married filing separately). If zero or less, enter -0-	**8.**	0
9.	**Real estate taxes** Enter the smaller of line 6 or line 8 here and on column (a) of Form 8829, line 11 (8829 Wrk, line 7)	**9.**	
10.	**Excess real estate taxes.** Subtract line 9 from line 6. Enter on column (a) Form 8829, line 17 (8829 Wrk, line 15)	**10.**	390

SAN1237 03/10/2025

Form **1040** | **K-1 Reconciliation Worksheet - Sch E, B, D, Form 4797** | **2024**

Name APRIL R SANCHEZ | Taxpayer Identification Number 572-69-1237

Entity Name VOLTRON INVESTING GROUP LLC **EIN** 87-3514865 **Entity Type** PARTNERSHIP **Screen** K1 **K1 Unit** 1

Activity **Passive Activity Type** NOT PASSIVE **Entire disposition of activity**

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Schedule E page 2								
Ordinary business income/-loss	-164							-164
Net rental real estate income/-loss								
Other net rental income/-loss								
Guaranteed payments								
Section 179 expense								
Disallowed Section 179 expense								
Depletion								
Section 59(e)(2) expenditures								
Preproductive period expense								
Reforestation expense deduct								
Other deductions								
Unreimbursed expenses								
Other inc/loss - Schedule E								
Debt financed acquisition								
Dependent care benefits								
Total Schedule E page 2	-164							-164
Schedule E page 1								
Royalties								
Deductions-royalty income								
Depletion								
Total Schedule E page 1								
Schedule B								
Interest Income								
Tax-exempt interest income								
Dividend Income								
Qualified dividends (1040, Page 2)								
Schedule D/8949/6781								
Short-term capital gain/-loss								
Long-term capital gain/-loss								
28% capital gain/-loss								
1256 contracts and straddles								
Form 4797								
4797 Part I								
4797 Part II								
Section 179/280F recapture								

SAN1237 03/10/2025

Form **1040** | **K-1 Reconciliation Worksheet - Form 4684, Sch SE, Misc, Credits** | **2024**

Name APRIL R SANCHEZ | Taxpayer Identification Number 572-69-1237

Entity Name VOLTRON INVESTING GROUP LLC **EIN** 87-3514865 **Entity Type** PARTNERSHIP **Screen** K1 **K1 Unit** 1

Activity **Passive Activity Type** NOT PASSIVE **Entire disposition of activity**

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Form 4684								
Form 4684 lt loss trade/business								
Form 4684 lt loss income producing								
Form 4684 long-term gain								
Form 4684 st loss income producing								
Schedule SE								
Net earnings from self-employ	-164							-164
Gross farming or fishing inc								
Gross nonfarm income	17,960							17,960
Miscellaneous / Basis Worksheet								
Self-employed medical insurance								
Shareholder med ins not on Form W2								
Other tax-exempt income								
Nondeductible expenses								
Cash & market security distrib								
Property distributions								
Repayment of shareholder loans								
Dependent care benefits (Form 2441)								
Credits								

SAN1237 03/10/2025

Form **1040** | **Nonrefundable Personal Credit Limitation Worksheet** | **2024**

Name **APRIL R & MANUEL F SANCHEZ** | Taxpayer Identification Number **572-69-1237**

Amounts from tax return

a.	Regular tax (Form 1040, line 16)	**a.** 8,791	**h.**	Child tax cr, Wrk 8, line 14	**h.**	**n.**	Form 8859, line 3	**n.**	
b.	AMT (Form 1040, Schedule 2, line 2)	**b.**	**i.**	Child tax cr (Form 1040, line 19)	**i.** 1,291	**o.**	Form 8936, line 13	**o.** 7,500	
c.	Exc adv PTC (Form 1040, Sch 2, ln 1a)	**c.**	**j.**	Form 5695, line 32	**j.**	**p.**	Form 8936, line 18	**p.**	
d.	Foreign tax cr (Form 1040, Sch 3, ln 1)	**d.**	**k.**	Form 5695, line 15	**k.**	**q.**	Form 8834, line 7	**q.**	
e.	Child care cr (Form 1040, Sch 3, ln 2)	**e.**	**l.**	Form 8396, line 9	**l.**	**r.**	Form 3800, line 38	**r.**	
f.	Education cr (Form 1040, Sch 3, ln 3)	**f.**	**m.**	Elderly cr (Sch R, line 22)	**m.**	**s.**	Form 8839, line 16	**s.**	
g.	Retirement cr (Form 1040, Sch 3, ln 4)	**g.**				**t.**	Form 8978, line 14	**t.**	

		Form 2441	Schedule R	Form 8880	Form 5695, Part II	Form 5695, Part I
1.	Total tax available	**1.**				
2.	Other nonrefundable personal credits allowed	**2.**				
3.	Limitation based on tax liability, line 1 minus line 2	**3.**				
4.	Amount from line 3 reported on	**4.**				
5.	Code(s) for tax amount(s) from above	**5.**				
6.	Code(s) for credit amount(s) from above	**6.**				

		Form 8936, Part III	Form 8936, Part IV	Form 8911, Part II	Form 8396	Form 8839
1.	Total tax available	**1.** 8,791				
2.	Other nonrefundable personal credits allowed	**2.**				
3.	Limitation based on tax liability, line 1 minus line 2	**3.** 8,791				
4.	Amount from line 3 reported on	**4.** F8936, LN 12				
5.	Code(s) for tax amount(s) from above	**5.** A B C				
6.	Code(s) for credit amount(s) from above	**6.** D-G J M P T				

		Form 8859	Form 8801
1.	Total tax available	**1.**	
2.	Other nonrefundable personal credits allowed	**2.**	
3.	Limitation based on tax liability, line 1 minus line 2	**3.**	
4.	Amount from line 3 reported on	**4.**	
5.	Code(s) for tax amount(s) from above	**5.**	
6.	Code(s) for credit amount(s) from above	**6.**	

Form 8863, Line 19

1.	Enter the amount from Form 8863, line 18	**5.**	Enter the total of code(s) d, e, m and t from above
2.	Enter the amount from Form 8863, line 9	**6.**	Subtract line 5 from line 4
3.	Add lines 1 and 2	**7.**	Enter the smaller of line 3 or line 6 here and on Form 8863, line 19
4.	Enter the amount from Form 1040, line 18		

SAN1237 03/10/2025

Schedule C	Qualified Business Income Calculation Worksheet	2024

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

Principle business or profession: **TATTOO SHOP**

Form/Schedule: **C**

Unit: **1**

1.	Schedule C, Line 31, Net profit or (loss)	**1.**	**9,521**
	Additions for qualified business income:		
2.	Form 4797, Ordinary income	**2.**	
	Prior suspended losses utilized this year		
3.	Passive suspended losses	**3.**	
4.	At-Risk suspended losses	**4.**	
5.	Section 179 carryover	**5.**	
6.	Total additions to net profit or (loss). Add lines 2 through 5.	**6.**	
	Subtractions for qualified business income		
7.	Form 4797, Ordinary loss (includes share of Net section 1231 losses)	**7.**	
8.	Deductible portion of self-employment taxes	**8.**	**661**
9.	Self-employed SEP, SIMPLE, and qualified plans	**9.**	
10.	Self-employed health insurance deduction	**10.**	
11.	Reserved	**11.**	
12.	Reserved	**12.**	
13.	Total subtraction to net profit or (loss). Add lines 7 through 12.	**13.**	**661**
14.	Qualified business income for this activity. Line 1 plus line 6 less line 13.	**14.**	**8,860**

	Beginning of Year			End of Year		
Carryovers:	**Pre -2018**	**After 2017**	**Allowed loss**	**Pre -2018**	**After 2017**	**QBI Portion of**
Passive activity:	**(A)**	**(B)**	**(C)**	**(D)**	**(E)**	**Allowed Losses**
Operating						
Form 4797, Part II						
Section 1231 loss						
At-Risk:						
Operating						
Form 4797, Part II						
Section 1231 loss						
Section 179						
Section 179 - COGS						
Other:						
Section 179						
Section 179 - COGS						

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward

SAN1237 03/10/2025

Schedule **E**

K-1 Reconciliation Worksheet - Qualified Business Income

2024

Name APRIL R SANCHEZ | Taxpayer Identification Number 572-69-1237

Entity Name VOLTRON INVESTING GROUP LLC | **EIN** 87-3514865 | **Entity Type** PARTNERSHIP | **Screen** K1 | **K1 Unit** 1

Activity | **Passive Activity Type** NOT PASSIVE | **Entire disposition of activity**

Qualified Business Income	Screen K1QBI Amount	QBI Items from Schedule K-1	Basis Limit Adjustment	At-risk Limit Adjustment	Passive Limitation	Qualified Business Income	Prior Year Suspended QBI Losses Allowed: Passive / 179	Basis	At-risk
Ordinary business inc/-loss	-164	-164				-164			
Net rental real estate inc/-loss									
Other net rental income/-loss									
Royalties									
Section 1231 gain (loss)									
Section 179 expense									
Disallowed Section 179 exp									
Other income (loss)									
Other income/-loss Form 1040									
Reserved									
Other deductions									
4797 ordinary income / -loss									
Depletion									
UPE + Debt financed acquisit									
Deductible part of SE tax									
Self-employed health insurance									
Self-employed qualified plans									
Ordinary gains on distribution									
Total Qualified Business Income						-164			

Form 8995 or 8995-A

Qualified business net (loss) carryforward from prior years
Form 8995, line 3 or Form 8995-A (Schedule C), line 2

Suspended Loss Carryforwards	Pre -TCJA Passive	Post- TCJA Passive	Pre -TCJA Basis	Post - TCJA Basis	Pre -TCJA At-Risk	Post- TCJA At-Risk	Other carryovers
Ordinary business loss							
Net rental real estate loss							
Other net rental loss							
Section 179 expense							
Depletion							
Section 59(e)(2) expenditure							
Preproductive period exp							
Reforestation expense ded							
Other deductions							
Other losses - Schedule E							
Dependent care expense							
4797 - Ordinary loss							
Other losses - 1040 Sch 1							
Section 1231 loss							

SAN1237 03/10/2025

Form **1040**	**Net Earnings from Self-Employment Worksheet**	**2024**

Name	Taxpayer Identification Number
APRIL R & MANUEL F SANCHEZ	**572-69-1237**

	Taxpayer	Spouse
Farm profit or (loss)		
Schedule F		
Farm Partnerships - Schedule K-1, box 14, code A		
Auto expense from farm partnerships	( )	( )
Amortization from farm partnerships	( )	( )
Depreciation & Section 179 from farm partnerships	( )	( )
Depletion from farm partnerships	( )	( )
Intangible drilling costs from farm partnerships	( )	( )
Other expenses from farm partnerships	( )	( )
Home office expenses from farm partnerships	( )	( )
Unreimbursed partnership expenses from farm partnerships	( )	( )
Debt financed acquisition interest from farm partnerships	( )	( )
Farm adjustment to SE Income		
Net farm profit or (loss) - Schedule SE line 1a	0	0
Conservation Reserve Program payments to social security/disability benefit recipients included on Sch F, ln 4b or listed on Sch K-1 (Form 1065), box 20, code AH- Sch SE line 1b	(0)	(0)
Nonfarm profit or (loss)		
Schedule C (excluding minister Schedule C income reported below)	9,521	
Nonfarm partnerships - Schedule K-1, box 14, code A	-164	
Auto expense from nonfarm partnerships	( )	( )
Amortization from nonfarm partnerships	( )	( )
Depreciation & section 179 from nonfarm partnerships	( )	( )
Depletion from nonfarm partnerships	( )	( )
Intangible drilling costs from nonfarm partnerships	( )	( )
Other expenses from nonfarm partnerships	( )	( )
Home office expenses from nonfarm partnerships	( )	( )
Unreimbursed partnership expenses from nonfarm partnerships	( )	( )
Debt financed acquisition interest from nonfarm partnerships	( )	( )
Nonfarm adjustment to SE income		
Self-employment income reported as other income		
Self-employment income from contracts and straddles		
Minister/clergy self-employment income (from Clergy Worksheet Page 3, line 7)		
Net nonfarm profit or (loss) - Schedule SE line 2	9,357	0
Other income items subject to and/or exempt from self-employment tax		
Fees received for services performed as a notary public	( )	( )
Earnings while debtor in a chapter 11 bankruptcy case		
Taxable community property income/-loss		
Exempt community property income/-loss	( )	( )
Net adjustment included on Schedule SE, line 3	0	0
Net profit (loss) from self-employment activities - Schedule SE line 3	9,357	0
Church employee income - Schedule SE, Page 1 line 5a		

SAN1237 03/10/2025

Form **1040**	**Social Security Worksheet**	**2024**

Name	Taxpayer Identification Number
APRIL R & MANUEL F SANCHEZ	**572-69-1237**

If you are married filing separately and you **lived apart** from your spouse for all of 2024:

- Form 1040/1040-SR: Enter "D" to the right of the word "benefits" on line 6a.

1.	Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099** (if applicable) Also, enter this amount on Form 1040 or 1040-SR, line 6a. Tp: Sp: 17,591	**1.**	**17,591**
2.	Multiply line 1 by 50% (0.50).	**2.**	**8,796**
3.	Add the amounts on Form 1040 or 1040-SR, lines 1z, 2a, 2b, 3b, 4b, 5b, 7, and Schedule 1, line 10. Also, enter the total of any exclusion/adjustments for Qualified U.S. savings bond interest (Form 8815, line 14), adoption benefits (Form 8839, line 28), foreign earned income or housing (Form 2555, lines 45 and 50), certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico	**3.**	**98,047**
4.	Add lines 2 and 3	**4.**	**106,843**
5.	Enter the total of the amounts from Form 1040 or 1040-SR, Schedule 1, lines 11 through 20, 23, and 25.	**5.**	**961**
6.	Subtract line 5 from line 4	**6.**	**105,882**
7.	Enter $25,000 ($32,000 if married filing jointly; $0 if married filing separately and you lived with your spouse at any time during 2024)	**7.**	**32,000**
8.	Subtract line 7 from line 6. If zero or less, enter -0- • If line 8 is zero, stop here. None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you lived apart from your spouse for all of 2024, enter -0- on Form 1040 or 1040-SR, line 6b. • If line 8 is more than zero, go to line 9.	**8.**	**73,882**
9.	Enter $9,000 ($12,000 if married filing jointly; $0 if married filing separately and you lived with your spouse at any time during 2024)	**9.**	**12,000**
10.	Subtract line 9 from line 8. If zero or less, enter -0-	**10.**	**61,882**
11.	Enter the smaller of line 8 or line 9	**11.**	**12,000**
12.	Enter one half of line 11	**12.**	**6,000**
13.	Enter the smaller of line 2 or line 12	**13.**	**6,000**
14.	Multiply line 10 by 85% (0.85). If line 10 is zero, enter -0-	**14.**	**52,600**
15.	Add lines 13 and 14	**15.**	**58,600**
16.	Multiply line 1 by 85% (0.85)	**16.**	**14,952**
17.	Taxable benefits. Enter the smaller of line 15 or line 16. Also, enter this amount on Form 1040 or 1040-SR, line 6b.	**17.**	**14,952**

Percentage of total benefits received included as taxable income. **85.0** %

Note: If part of your benefits are taxable for 2024 **and** they include benefits paid in 2024 that were for an earlier year, you may be able to reduce the taxable amount shown on the worksheet. See Pub. 915 for details.

SAN1237 03/10/2025

Form **1040** | **Tax Refund Worksheets** | **2024**

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

		2023	2022	2021
1. State and local tax refunds	1.	1,271		
2a. State and local tax refunds with no tax benefit derived	2a.	1,271		
2b. Sales tax benefit reduction	2b.	251		
3. Net state and local tax refunds. Subtract lines 2a and 2b from line 1	3.	0		
4. Total itemized deductions from Schedule A	4.			
5. Standard deduction	5.			
6. Subtract line 5 from line 4. If result is zero or less, **STOP** here The amount on line 3 is not taxable	6.			
7. Enter the smaller of line 3 or line 6	7.			
8. Taxable income (If taxable income is a negative amount, enter that amount as a negative. Adjust taxable income for any NOL carryover.)	8.			
9. Enter the following amount to include on Form 1040, Sch 1, line 1: If line 8 is:	9.			

- 0 or more, enter the amount from line 7.
- A negative amount, add lines 7 and 8 and enter net amount, but not less than zero.

Tax Refund Worksheet for Itemized Deduction Limitation

		2023*	2022*	2021*
1. State and local tax refunds subject to phase-out	1.			
2a. State and local tax refunds with no tax benefit derived	2a.			
2b. Sales tax benefit reduction	2b.			
3. Net state and local tax refunds. Subtract lines 2a and 2b from line 1	3.			
Itemized deductions before state and local tax refunds:				
4. Adjusted gross income	4.			
5. AGI threshold	5.			
6. Line 4 minus line 5	6.			
7. Itemized deductions before phase-out	7.			
8. Itemized deductions subject to phase-out	8.			
9. Multiply line 6 by 3% (.03)	9.			
10. Multiply line 8 by 80% (.80)	10.			
11. Phase-out (smaller of line 9 or line 10)	11.			
12. Allowable itemized deductions (line 7 minus line 11)	12.			
Itemized deductions adjusted for state and local tax refund:				
13. Adjusted itemized deductions before phase-out (line 7 minus line 3)	13.			
14. Adjusted itemized deductions subject to phase-out (line 8 minus line 3)	14.			
15. Multiply line 14 by 80% (.80)	15.			
16. Adjusted phase-out (smaller of line 9 or 15)	16.			
17. Adjusted itemized deductions allowed (line 13 minus line 16)	17.			
18. Standard deduction	18.			
19. Enter the larger of line 17 or line 18	19.			
20. Line 12 minus line 19	20.			
21. Taxable income (If taxable income is a negative amount, enter that amount as a negative. Adjust taxable income for any NOL carryover.)	21.			
22. Enter the following amount to include on Form 1040, Sch 1, line 1: If line 21 is:	22.			

- 0 or more, enter the amount from line 20.
- A negative amount, add lines 20 and 21 and enter net amount, but not less than zero.

* Schedule A limitation did not apply for 2018 forward, due to the Tax Cuts and Jobs Act of 2017.

Federal Statements

Schedule A, Line 1 - Medical and Dental Expenses

Description	Amount
MEDICARE PREMIUMS	$ 874
TOTAL	$ 874

Schedule A, Line 5a - State and Local Taxes

Description	Amount
STATE WITHHOLDING ON W-2S	$ 1,340
STATE DISABILITY FUND W/H	1,352
TOTAL INCOME TAXES	2,692
GENERAL SALES TAX	5,317
TOTAL SALES TAXES*	5,317

*SALES TAXES ARE BEING DEDUCTED

Schedule A, Line 5b - Real Estate Taxes

Description	Amount
NONBUS RE TAX - FORM 8829	$ 8,664
TOTAL	$ 8,664

Schedule A, Line 5c - Personal Property Taxes

Description	Amount
DMV	$ 595
PERS PROP TAX FR AUTO WRK	363
TOTAL	$ 958

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

Description	Amount
MORT INT FROM 8829 FORM/WRKST	$ 22,035
TOTAL	$ 22,035

Schedule A, Line 8c - Points Not Reported on Form 1098

Description	Amount
REFI POINTS	$ 164
TOTAL	$ 164

Federal Statements

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

Description	Amount
CASH CONTRIBUTIONS	$ 500
TOTAL	$ 500

Federal Statements

Tattoo Shop

Schedule C, Line 1 - Gross Receipts or Sales

Description	Amount
ATM & CASH SALES	$ 107,160
PAYPAL INC	20,600
1099K	222,883
TOTAL	$ 350,643

Tattoo Shop

Schedule C, Line 15 - Insurance (other than health)

Description	Amount
BUSINESS INSURANCE	$ 3,360
TOTAL	$ 3,360

Tattoo Shop

Schedule C, Line 23 - Taxes and Licenses

Description	Amount
LICENSES & PERMITS	$ 875
TOTAL	$ 875

Tattoo Shop

Schedule C, Line 37 - Cost of Labor

Description	Amount
1099S	$ 237,848
TOTAL	$ 237,848

Federal Statements

Tattoo Shop

Form 8829, Line 10 - Indirect Deductible Mortgage Interest and Qualified Mortgage Insurance

Description	Amount
MORTGAGE INTEREST (8829, C, 1)	$ 23,028
TOTAL	$ 23,028

Tattoo Shop

Form 8829, Line 18 - Indirect Insurance

Description	Amount
INSURANCE (8829, C, 1)	$ 1,056
TOTAL	$ 1,056

Federal Statements

Amount Allocated to Tax Paid in the Following Year

	Description	Amount
CA		
1.	2023 PAYMENT PAID IN 2024	$ 0
2.	2023 EXTENSION PAID IN 2024	0
3.	2023 ADDITIONAL PAYMENT PAID IN 2024	0
4.	TOTAL 2023 PAYMENTS PAID IN 2024(SUM OF LINES 1 THROUGH 3)	0
5.	TOTAL PAYMENTS ON THE 2023 RETURN	1,383
6.	TOTAL 2023 OVERPAYMENT/REFUND	1,271
7.	2023 REFUND ATTRIBUTABLE TO TAX PAID IN 2024 (LINE 4 DIVIDED BY LINE 5 MULTIPLIED BY LINE 6)	$ 0
8.	STATE/LOCAL TAX REFUND (LINE 6 MINUS LINE 7)	$ 1,271

Federal Statements

Sacramento City USD

Form W-2, Box 12

Description	Amount
BOX 12 DD EMPLR SPONSORED HLTH	$ 33,103
TOTAL	$ 33,103

Sacramento City USD

Form W-2, Box 14 - Other

Description	Amount
OTHER REIMBURSED EXPENSES	$ 200
TOTAL	$ 200

Federal Statements

Tattoo Shop

Schedule C Travel

Description	Amount
	$ 12,562
TOTAL	$ 12,562

SAN1237 Sanchez, April R & Manuel F
572-69-1237
FYE: 12/31/2024

03/10/2025

Federal Asset Report

Tattoo Shop

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
1	Improvements	6/01/15	2,500		X	X	0	15	HY	S/L	2,500	0
2	Equipment	6/01/15	3,311		X	X	0	5	HY	200DB	3,311	0
4	Home Office	6/01/15	154,590	4.31			6,663	39	MM	S/L	1,459	171
6	Tattoo Station	6/01/17	3,338			X	1,669	5	MQ	200DB	3,338	0
10	1923 T Bucket	6/01/21	12,000				12,000	5	HY	200DB	8,544	1,382
11	Home Improvements	6/01/21	14,300	4.31			616	39	MM	S/L	40	16
			190,039				20,948				19,192	1,569
Other Depreciation:												
5	Land	6/01/15	51,530				51,530	0	--	Land	0	0
	Total Other Depreciation		51,530				51,530				0	0
	Total ACRS and Other Depreciation		51,530				51,530				0	0
Listed Property:												
8	2010 BMW 7 Series	7/02/18	22,892	60.48		X	3,047	5	HY	200DB	12,007	0
9	2021 Tesla Model 3	7/10/21	64,508	60.30			38,898	5	HY	200DB	21,840	3,534
			87,400				41,945				33,847	3,534
	Grand Totals		328,969				114,423				53,039	5,103
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		328,969				114,423				53,039	5,103

SAN1237 Sanchez, April R & Manuel F
572-69-1237
FYE: 12/31/2024

03/10/2025

Bonus Depreciation Report

Tattoo Shop

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
1	Improvements	6/01/15	2,500		2,500	0	0	0
2	Equipment	6/01/15	3,311		3,311	0	0	0
6	Tattoo Station	6/01/17	3,338		0	0	1,669	1,669
8	2010 BMW 7 Series	7/02/18	22,892	60	0	0	10,798	3,047
	Grand Total		32,041		0	0	12,467	4,716

SAN1237 Sanchez, April R & Manuel F
572-69-1237
FYE: 12/31/2024

03/10/2025

AMT Asset Report
Tattoo Shop

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
1	Improvements	6/01/15	2,500		X	X	0	15	HY	S/L	2,500	0
2	Equipment	6/01/15	3,311		X	X	0	5	HY	200DB	3,311	0
4	Home Office	6/01/15	154,590	4.31			6,663	39	MM	S/L	1,459	171
6	Tattoo Station	6/01/17	3,338			X	1,669	5	MQ	200DB	3,338	0
10	1923 T Bucket	6/01/21	12,000				12,000	5	HY	200DB	8,544	1,382
11	Home Improvements	6/01/21	14,300	4.31			616	39	MM	S/L	40	16
			190,039				20,948				19,192	1,569
Other Depreciation:												
5	Land	6/01/15	0				0	0	HY		0	0
	Total Other Depreciation		0				0				0	0
	Total ACRS and Other Depreciation		0				0				0	0
Listed Property:												
8	2010 BMW 7 Series	7/02/18	22,892	60.48		X	3,047	5	HY	200DB	12,007	0
9	2021 Tesla Model 3	7/10/21	64,508	60.30			38,898	5	HY	200DB	21,840	3,534
			87,400				41,945				33,847	3,534
	Grand Totals		277,439				62,893				53,039	5,103
	Less: Dispositions and Transfers		0				0				0	0
	Net Grand Totals		277,439				62,893				53,039	5,103

SAN1237 Sanchez, April R & Manuel F
572-69-1237
FYE: 12/31/2024

03/10/2025

Depreciation Adjustment Report
All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
C	1	1	Improvements	0	0	0
C	1	2	Equipment	0	0	0
C	1	4	Home Office	171	171	0
C	1	6	Tattoo Station	0	0	0
C	1	8	2010 BMW 7 Series	0	0	0
C	1	9	2021 Tesla Model 3	3,534	3,534	0
C	1	10	1923 T Bucket	1,382	1,382	0
C	1	11	Home Improvements	16	16	0
				5,103	5,103	0

SAN1237 Sanchez, April R & Manuel F
572-69-1237
FYE: 12/31/2024

03/10/2025

Future Depreciation Report FYE: 12/31/25

Tattoo Shop

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	Improvements	6/01/15	2,500	0	0
2	Equipment	6/01/15	3,311	0	0
4	Home Office	6/01/15	154,590	171	171
6	Tattoo Station	6/01/17	3,338	0	0
10	1923 T Bucket	6/01/21	12,000	1,383	1,383
11	Home Improvements	6/01/21	14,300	16	16
			190,039	1,570	1,570
Other Depreciation:					
5	Land	6/01/15	51,530	0	0
	Total Other Depreciation		51,530	0	0
	Total ACRS and Other Depreciation		51,530	0	0
Listed Property:					
8	2010 BMW 7 Series	7/02/18	22,892	0	0
9	2021 Tesla Model 3	7/10/21	64,508	3,533	3,533
			87,400	3,533	3,533
	Grand Totals		328,969	5,103	5,103

SAN1237 03/10/2025

Form **1040** | **Carryover Report** | **2024**

Name
APRIL R & MANUEL F SANCHEZ

Taxpayer Identification Number
572-69-1237

Carryover Item	Available to 2024	2024 Amounts		Carryover to 2025
Minimum tax credit				
Investment interest				
Investment interest - AMT				
Short-term capital loss	5,100	UTILIZED	-3,000	2,100
Short-term capital loss - AMT	5,100	UTILIZED	-3,000	2,100
Long-term capital loss	2,779			2,779
Long-term capital loss - AMT	2,779			2,779
Residential energy efficient property				
D.C. first-time homebuyer credit				
Tax credit bonds				
Qualified business income loss				
Qualified REIT income and PTP loss				
Excess business loss portion of NOL				

Nonrecaptured Section 1231 Losses - Line 8, Form 4797

2019 Amounts		
2020 Amounts		
2021 Amounts		
2022 Amounts		
2023 Amounts		
Available to 2024		
2024 Amounts		
Carryover to 2025		

AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797

2019 Amounts		
2020 Amounts		
2021 Amounts		
2022 Amounts		
2023 Amounts		
Available to 2024		
2024 Amounts		
Carryover to 2025		

SAN1237 03/10/2025

Form **1040** | **Salaries & Wages Report** | **2024**

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

	T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A	T	SACRAMENTO CITY USD	91,611	5,920	
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
Taxpayer			91,611	5,920	
Spouse					
Totals			91,611	5,920	

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A		102,096	1,480				200
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
Taxpayer		102,096	1,480				200
Spouse							
Totals		102,096	1,480				200

	State	State Wages	State Withheld	Name of Locality	Local Wages		Local Withheld
A	CA	91,611	1,340	STATE DIS		SDI	1,352
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
Taxpayer		91,611	1,340				1,352
Spouse							
Totals		91,611	1,340				1,352

Form **1040** | **Two Year Comparison Report - Page 1** | **2023 & 2024**

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

			2023	2024	Differences
	Filing Status		MFJ	MFJ	
	Dependents		2	2	
Income	1. Salaries and wages	1.	86,291	91,611	5,320
	2. Interest income	2.	103	79	-24
	3. Tax exempt interest income	3.			
	4. Dividend income	4.	1		-1
	5. Qualified dividend income	5.			
	6. Taxable state/local refunds	6.			
	7. Alimony received	7.			
	8. Business income/loss	8.	12,432	9,521	-2,911
	9. Capital gain/loss	9.	-3,000	-3,000	
	10. Other gains/losses	10.			
	11. Taxable IRA distributions	11.			
	12. Taxable pensions	12.			
	13. Rent and royalty income including farm rental	13.			
	14. Partnership/S corp income	14.	1,751	-164	-1,915
	15. Estate or trust income	15.			
	16. Farm income/loss	16.			
	17. Unemployment compensation	17.			
	18. Taxable social security	18.	14,493	14,952	459
	19. Other income	19.			
	20. **Total income**	20.	112,071	112,999	928
Adjustments	21. Moving expenses	21.			
	22. Deductible part of self-employment tax	22.	1,002	661	-341
	23. SEP/SIMPLE/Qualified plans deductions	23.			
	24. SE health insurance	24.			
	25. Penalty on early withdrawal of savings	25.			
	26. Alimony paid	26.			
	27. IRA deductions	27.			
	28. Student loan interest	28.			
	29. Other adjustments	29.		300	300
	30. **Adjusted gross income**	30.	111,069	112,038	969
Deductions	31. Medical	31.			
	32. Taxes	32.	10,000	10,000	
	33. Interest	33.	22,604	22,199	-405
	34. Contributions	34.	5,996	1,000	-4,996
	35. Casualty losses	35.			
	36. Miscellaneous expenses	36.			
	37. **Allowable itemized deductions**	37.	38,600	33,199	-5,401
	38. Standard deduction	38.	27,700	29,200	1,500
	39. Deduction taken	39.	ITEMIZED 38,600	ITEMIZED 33,199	-5,401
	40. Taxable income before Qual Bus Inc Ded (QBID)	40.	72,469	78,839	6,370
	41. QBID	41.	727	1,739	1,012
	42. **Taxable income**	42.	71,742	77,100	5,358

Form **1040** | **Two Year Comparison Report - Page 2** | **2023 & 2024**

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

			2023	2024	Differences
	43. Taxable income from 2YR page 1, line 42	43.	71,742	77,100	5,358
	44. Tax on taxable income	44.	8,167	8,791	624
	45. Alternative minimum tax	45.			
	46. Excess advance premium tax credit & other advanced repayments	46.			
	47. Child care credit	47.			
	48. Education credits	48.			
T	49. Retirement savings credit	49.			
a	50. Child & other dependent tax credit	50.	4,000	1,291	-2,709
x	51. General business credit	51.			
	52. Other credits	52.		7,500	7,500
C	53. **Total credits**	53.	4,000	8,791	4,791
o	54. **Net tax liability**	54.	4,167		-4,167
m	55. Self-employment taxes	55.	2,004	1,322	-682
p	56. Other taxes	56.			
u	57. **Total tax**	57.	6,171	1,322	-4,849
t	58. Income tax withheld	58.	5,841	5,920	79
a	59. Estimated tax payments	59.			
t	60. Earned income credit	60.			
i	61. Additional Child tax credit	61.		2,709	2,709
o	62. Other refundable tax credits	62.			
n	63. Other payments	63.			
	64. **Total payments**	64.	5,841	8,629	2,788
	65. **Tax due/-refund**	65.	330	-7,307	-7,637
	66. Penalties and interest	66.			
	67. **Net tax due/-refund**	67.	330	-7,307	-7,637
	68. Refund applied to estimated tax payments	68.			
	69. Refund received	69.		-7,307	-7,307
	70. **Effective tax rate**	70.	9.0 %	2.0 %	

Two Year Comparison - Tax Reconciliation Marginal Tax Rates

	2023 Taxable Income	2023 Marginal Tax Rate	2024 Taxable Income	2024 Marginal Tax Rate
Ordinary income	71,742	12.0 %	77,100	12.0 %
Capital income		%		%
Capital - Sec. 1250		%		%
Capital - Sec. 1202		%		%

Form **1040**	**Two Year Comparison Report - Schedule C**	**2023 & 2024**

Name
APRIL R SANCHEZ

Taxpayer identification number
572-69-1237

Principal business or profession
TATTOO SHOP

Unit
1

		2023	2024	Differences
Income				
1. Gross receipts or sales	1.	434,057	350,643	-83,414
2. Returns and allowances	2.			
3. **Cost of goods sold**	3.	305,630	237,848	-67,782
4. **Gross profit**	4.	128,427	112,795	-15,632
5. Other income	5.			
6. **Gross income**	6.	128,427	112,795	-15,632
Expenses				
7. Advertising	7.	7,430	7,340	-90
8. Car and truck expenses	8.	7,668	5,140	-2,528
9. Commissions and fees	9.			
10. Contract labor	10.			
11. Depletion	11.			
12. Depreciation and section 179 expense deduction	12.	8,395	4,916	-3,479
13. Employee benefit programs	13.			
14. Insurance (other than health)	14.	3,300	3,360	60
15. Interest - mortgage (paid to banks, etc.)	15.			
16. Interest - other	16.			
17. Legal and professional services	17.	1,300	1,400	100
18. Office expense	18.		800	800
19. Pension and profit-sharing plans	19.			
20. Rent or lease - vehicles, machinery, and equipment	20.			
21. Rent or lease - other business property	21.	29,868	29,868	
22. Repairs and maintenance	22.			
23. Supplies (not included in cost of goods sold)	23.	16,740	13,125	-3,615
24. Taxes and licenses	24.	875	875	
25. Travel	25.	13,503	12,562	-941
26. Total meals and entertainment	26.		1,376	1,376
26a. Nondeductible meals and entertainment	26a.		688	688
26b. Deductible meals and entertainment	26b.		688	688
27. Utilities	27.	3,345	3,518	173
28. Wages (less employment credits)	28.			
29. Other expenses	29.	19,129	17,487	-1,642
30. Energy efficient commercial buildings deduction (Form 7205)	30.			
31. **Total expenses**	31.	111,553	101,079	-10,474
Profit/ (loss)				
32. Tentative profit (loss)	32.	16,874	11,716	-5,158
33. Expenses for business use of home	33.	4,442	2,195	-2,247
34. **Net profit or (loss)**	34.	12,432	9,521	-2,911
Cost of Goods Sold				
35. Inventory - Beginning of year	35.			
36. Purchases	36.			
37. Labor	37.	305,630	237,848	-67,782
38. Materials	38.			
39. Other costs	39.			
40. **Goods available for sale (sum of lines 34-38)**	40.	305,630	237,848	-67,782
41. Inventory - End of year	41.			

SAN1237 03/10/2025

Form **1040**

Federal Tax Projection Worksheet 1 - Tax Computation

PROJECTION DATE: MARCH 10, 2025

2024 & 2025

Name
APRIL R & MANUEL F SANCHEZ

Taxpayer Identification Number
572-69-1237

			2024	2025	Differences
	Filing Status		**MFJ**	**MFJ**	
	Dependents		2	2	
Income	1. Salaries and wages	1.	91,611	91,611	
	2. Interest income	2.	79	79	
	3. Dividend income	3.			
	4. Taxable state/local refunds	4.			
	5. Alimony received	5.			
	6. Business income/loss	6.	9,521	9,521	
	7. Capital gain/loss	7.	-3,000	-3,000	
	8. Other gains/losses	8.			
	9. Taxable IRA distributions	9.			
	10. Taxable pensions and annuities	10.			
	11. Schedule E income/loss	11.	-164	-164	
	12. Farm income/loss	12.			
	13. Unemployment benefits	13.			
	14. Taxable social security benefits	14.	14,952	15,326	374
	15. Other income	15.			
	16. Total income	16.	112,999	113,373	374
Adjustments	17. Moving expenses	17.			
	18. Deductible part of self-employment tax	18.	661	661	
	19. SEP/SIMPLE/Qualified plans deductions	19.			
	20. Self-employed health insurance deduction	20.			
	21. Penalty on early withdrawal of savings	21.			
	22. Alimony paid	22.			
	23. IRA deductions	23.			
	24. Student loan interest deduction	24.			
	25. Other adjustments	25.	300	300	
	26. Adjusted gross income	26.	112,038	112,412	374
Deductions	27. Medical	27.			
	28. State/local income or sales taxes	28.	5,317	5,317	
	29. Real estate taxes	29.	8,664	8,664	
	30. Personal property taxes	30.	958	958	
	31. Total State/Local taxes. Add lines 28 - 30	31.	14,939	14,939	
	32. State/Local taxes allowed. Lower of line 31 or $10,000 ($5,000 if MFS)	32.	10,000	10,000	
	33. Other taxes	33.			
	34. Interest	34.	22,199	22,199	
	35. Contributions	35.	1,000	1,000	
	36. Casualty losses from a federally declared disaster	36.			
	37. Miscellaneous expenses (including qualified disaster loss)	37.			
	38. Allowable itemized deductions	38.	33,199	33,199	
	39a. Standard deduction	39a.	29,200	30,000	800
	39b. Reserved for future use	39b.			
	40. Deduction taken	40.	ITEMIZED 33,199	ITEMIZED 33,199	
	41. Subtract line 40 from line 26	41.	78,839	79,213	374
	42. Qualified business income deduction	42.	1,739	1,739	
	43. Taxable income	43.	77,100	77,474	374

SAN1237 03/10/2025

Form **1040**

Federal Tax Projection Worksheet 2 - Tax Computation

PROJECTION DATE: MARCH 10, 2025

2024 & 2025

Name
APRIL R & MANUEL F SANCHEZ

Taxpayer Identification Number
572-69-1237

			2024	2025	Differences
	Filing Status		**MFJ**	**MFJ**	
	44. Taxable income from TPW page 1, line 43	44.	77,100	77,474	374
	45. Tax on taxable income	45.	8,791	8,820	29
	46. Taxes from Forms 4972, 8814, and add'l taxes	46.			
	47. Alternative minimum tax	47.			
	48. Add lines 45, 46, and 47	48.	8,791	8,820	29
	49. Foreign tax credit	49.			
T	**50.** Child and dependent care credit	50.			
a	**51.** Education credits	51.			
x	**52.** Retirement savings credit	52.			
	53. Credit for the elderly	53.			
C	**54.** Child tax credit/credit for other dependents	54.	1,291	4,000	2,709
o	**55.** Energy Efficient Home Improvement Credit	55.			
m	**56.** Previously owned clean vehicles credit (Form 8936)	56.			
p	**57.** New clean vehicles credit (Form 8936)	57.	7,500		-7,500
u	**58.** Mortgage interest credit	58.			
t	**59.** D.C. first-time homebuyer credit	59.			
a	**60.** Residential Clean Energy Credit	60.			
t	**61.** Adoption credit	61.			
i	**62.** General business credit	62.			
o	**63.** Prior year minimum tax credit	63.			
n	**64.** Other credits	64.			
	65. Total credits	65.	8,791	4,000	-4,791
	66. Net tax liability	66.		4,820	4,820
	67. Self-employment tax	67.	1,322	1,322	
	68. Tax on unreported tips	68.			
	69. Tax on IRA or qualified plans	69.			
	70. Household employment taxes	70.			
	71. First-time homebuyer credit repayment	71.			
	72. Reserved	72.			
	73. Additional Medicare Tax	73.			
	74. Net Investment Income Tax	74.			
	75. Other taxes	75.			
	76. Total tax	76.	1,322	6,142	4,820
	77. Income tax withheld	77.	5,920	5,920	
	78. Estimated tax payments	78.			
	79. Earned income credit	79.			
	80. Additional child tax credit	80.	2,709	0	-2,709
	81. Reserved	81.			
	82. Reserved	82.			
	83. Other payments	83.			
	84. Total payments	84.	8,629	5,920	-2,709
	85. Net tax due/-refund	85.	-7,307	222	7,529
	86. Marginal Tax Rate - Ordinary Income	86.	12.0%	12.0%	
	87. Marginal Tax Rate - Capital Income	87.	%	%	
	88. Effective Tax Rate	88.	2.0%	8.0%	

SAN1237 03/10/2025

Form **1040** | **Tax Projection Worksheet - Child Tax Credit/ODC Worksheets** | **2025**

PROJECTION DATE: MARCH 10, 2025

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

Child Tax Credit/Credit for Other Dependents - Federal Tax Projection Worksheet, Page 2, Line 54

1.	Number of qualifying children with the required social security number: **2** x $2,000. Enter the result.	1.	4,000
2.	Number of qualifying other dependents: ____ x $500. Enter the result.	2.	
3.	Add lines 1 and 2.	3.	4,000
4.	Enter the amount from Federal Tax Projection Worksheet, Page 1, line 26	4.	112,412
5.	Enter the total of any foreign income and/or housing exclusion/deduction from Federal Tax Projection Worksheet, Page 1, line 15	5.	
6.	Add lines 4 and 5.	6.	112,412
7.	Enter $400,000 if married filing jointly; $200,000 if single, married filing separately, head of household or qualifying surviving spouse	7.	400,000
8.	Is the amount on line 6 more than the amount on line 7? [X] **No.** Leave line 8 blank. Enter -0- on line 9. [ ] **Yes.** Subtract line 7 from line 6. If the result is not a multiple of $1,000, increase it to the next multiple of $1,000	8.	
9.	Multiply the amount on line 8 by 5% (.05). Enter the result.	9.	0
10.	Subtract line 9 from line 3. If zero or less, **stop here;** you **cannot** take this credit.	10.	4,000
11.	Enter the amount from Federal Tax Projection Worksheet, Page 2, line 48.	11.	8,820
12.	Add the amounts from Federal Tax Projection Worksheet, Page 2, lines 49, 50, 51, 52 & 53, plus lines 55, 56 and 57	12.	
13.	Subtract line 12 from line 11.	13.	8,820
14.	**Child tax credit/credit for other dependents.** Enter the smaller of line 10 or line 13 here and on Federal Tax Projection Worksheet, Page 2, line 54	14.	4,000

Additional Child Tax Credit - Federal Tax Projection Worksheet, Page 2, Line 80

1.	Enter the amount from line 10 of the Child Tax Credit Worksheet above	1.	4,000
2.	Enter your child tax credit from Federal Tax Projection Worksheet, Page 2, line 54	2.	4,000
3.	Subtract line 2 from 1. If zero, stop; you cannot take this credit	3.	0
4.	Multiply the number of qualifying children from line 1 of the Child Tax Credit Worksheet above by $1,700	4.	
5.	Enter the **smaller** of line 3 or line 4	5.	
6.	Enter your total earned income	6.	
7.	If line 6 is less than $2,500, leave line 7 blank and enter -0- on line 8. Otherwise, subtract $2,500 from the amount on line 6	7.	
8.	Multiply the amount on line 7 by 15% (.15) and enter the result.	8.	

If you have three or more qualifying children:
If line 8 is equal to or more than line 5, skip lines 9-14 and enter the amount from line 5 on line 15. Otherwise, go to line 9.

If you have less than three qualifying children:
If line 8 is zero, stop; you cannot take the additional child tax credit.
Otherwise, skip lines 9-14 and enter the smaller of line 5 or 8 on line 15.

9.	Enter your projected social security, Medicare, and Additional Medicare taxes from Form W-2, boxes 4 and 6. Also include any Additional Medicare Tax on Medicare wages, and one-half of any Additional Medicare Tax on self-employment income	9.	
10.	Enter the amount from Federal Tax Projection Worksheet, Page 1, line 18 plus any unreported social security and Medicare tax included on Federal Tax Projection Worksheet, Page 2, line 68	10.	
11.	Add lines 9 and 10	11.	
12.	Enter the amount from Federal Tax Projection Worksheet, Page 2, line 79, plus any excess social security w/h included on line 82	12.	
13.	Subtract line 12 from line 11. If the result is zero or less, enter -0-	13.	
14.	Enter the **larger** of line 8 or line 13	14.	
15.	**Additional child tax credit.** Enter the **smaller** of line 5 or line 14 here and on Federal Tax Projection Worksheet, Page 2, line 80	15.	

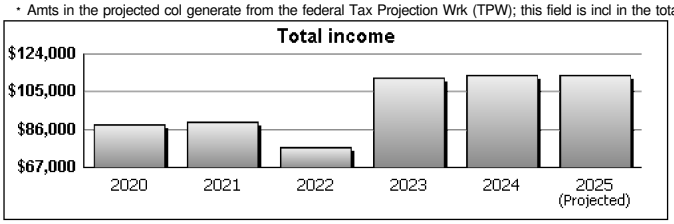
SAN1237 03/10/2025

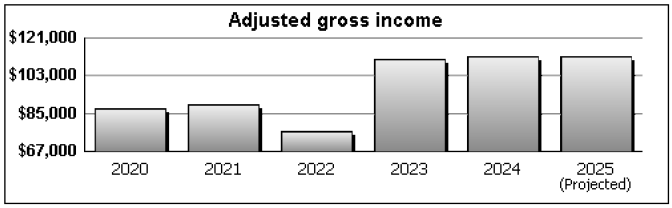
Form **1040**	**Tax Return History Report - Page 1**	**2024**

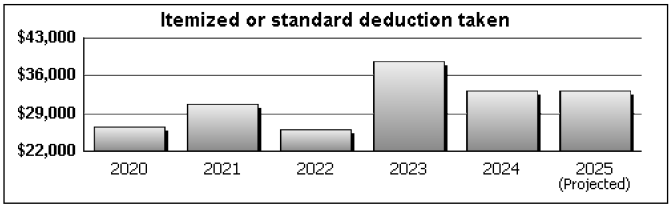
Name **APRIL R & MANUEL F SANCHEZ** | Taxpayer Identification Number **572-69-1237**

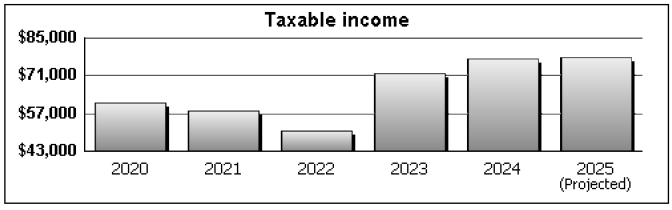
	2020	2021	2022	2023	2024	2025 PROJECTED
Filing Status		MFJ	MFJ	MFJ	MFJ	MFJ
Salaries and wages		66,655	76,013	86,291	91,611	91,611
Interest income		655	19	103	79	79
Dividend income		2		1		
Business income/loss		5,701	-1,324	12,432	9,521	9,521
Capital gains/losses		4,336	-3,000	-3,000	-3,000	-3,000
Other gains/losses						
IRA distributions, pensions, annuities						
Rent, royalty, farm rental income						-164
Partnership/S corp income			-8,222	1,751	-164	*
Estate or trust income						*
Farm income/loss						
Other income/loss		12,582	13,332	14,493	14,952	15,326
Total income	88,588	89,931	76,818	112,071	112,999	113,373
Total adjustments		653	300	1,002	961	961
Adjusted gross income	87,368	89,278	76,518	111,069	112,038	112,412
Allowable itemized deductions		30,534	13,116	38,600	33,199	33,199
Standard deduction		25,100	25,900	27,700	29,200	30,000
Itemized or standard deduction taken	26,560	30,534	25,900	38,600	33,199	33,199
Exemptions						
Taxable income before Qual Bus Inc Ded	60,808	58,744	50,618	72,469	78,839	79,213
Qual Bus Inc Ded		1,060		727	1,739	1,739
Taxable income	60,808	57,684	50,618	71,742	77,100	77,474

* Amts in the projected col generate from the federal Tax Projection Wrk (TPW); this field is incl in the total Sch E income/loss amt on the TPW.



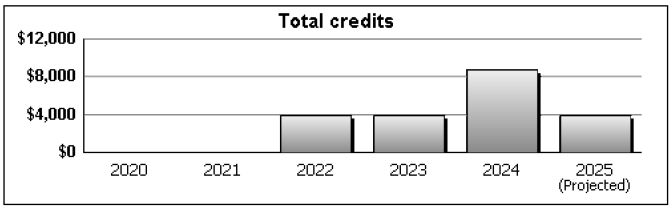


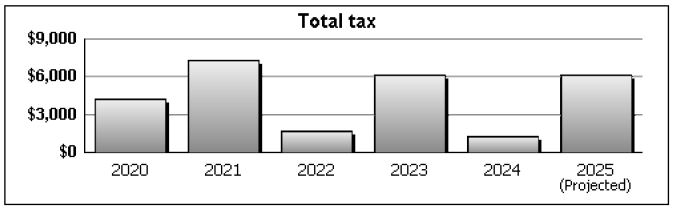


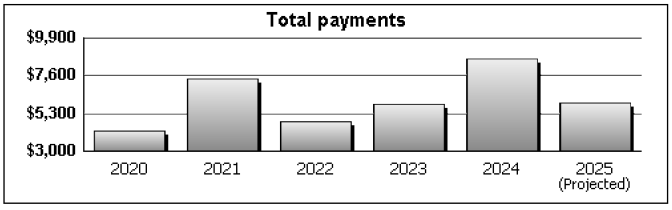


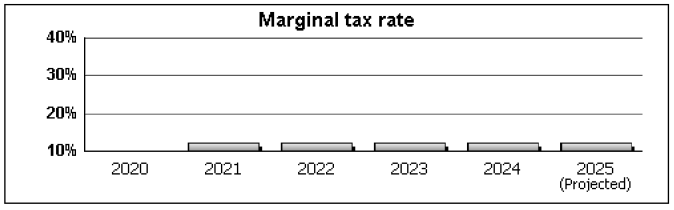
SAN1237 03/10/2025

Form **1040**	**Tax Return History Report - Page 2**					**2024**
Name **APRIL R & MANUEL F SANCHEZ**				Taxpayer Identification Number		**572-69-1237**
	2020	**2021**	**2022**	**2023**	**2024**	**2025 PROJECTED**
Taxable income	60,808	57,684	50,618	71,742	77,100	77,474
Tax on taxable income and Form 8962		6,523	5,664	8,167	8,791	8,820
Alternative minimum tax						
Total credits			4,000	4,000	8,791	4,000
Net tax liability		6,523	1,664	4,167		4,820
Self-employment taxes		806		2,004	1,322	1,322
Other taxes						
Total tax	4,243	7,329	1,664	6,171	1,322	6,142
Income tax withheld		4,075	4,764	5,841	5,920	5,920
Estimated tax payments						
Other payments		3,300			2,709	
Total payments	4,194	7,375	4,764	5,841	8,629	5,920
Total due/-refund	49	-46	-3,100	330	-7,307	222
Penalties and interest						
Net tax due/-refund	49	-46	-3,100	330	-7,307	222
Refund applied to estimated tax payments						
Refund received		-46	-3,100		-7,307	
Marginal tax rate	%	12.0%	12.0%	12.0%	12.0%	12.0%
Effective tax rate	7.0%	13.0%	3.0%	9.0%	2.0%	8.0%









SAN1237 03/10/2025

Form **1040** | **Reconciliation Worksheet - Taxable Income & Tax** | **2024**

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income, further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status MARRIED FILING JOINTLY **Tax Pct** Total Tax (ln 27) divided Total Taxable Income (ln 19) 11.0 %

Tax Method TAX TABLES

Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:
Tax using capital gains rates | Tax using Ordinary rates | Tax savings

	Taxable Amount	Marginal Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	77,100	12.0 %	8,791	$23,200 – $94,300	17,200
Capital Income		%			
Capital Income - 1250		%			
Capital Income - 1202		%			

*Tax on taxable ordinary income under $100,000 is determined using IRS Tax Tables that impose the same amount of tax on taxable income within $50 intervals. Therefore, the column (b) Tax may not be calculated as column (a) times the applicable line tax rate.

Income taxed at ordinary rates		**(a) Taxable Income**		**(b) Tax***
1. 10% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: $23,200	1a.	23,200	1b.	2,323
2. 12% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: $71,100	2a.	53,900	2b.	6,468
3. 22% rate	3a.		3b.	
4. 24% rate	4a.		4b.	
5. 32% rate	5a.		5b.	
6. 35% rate	6a.		6b.	
7. 37% rate	7a.		7b.	
8. **Total ordinary taxable income and ordinary tax.** Add lines 1 through 7	8a.	77,100	8b.	8,791
Income taxed at capital gains rates				
9. 0% capital gains rate	9a.		9b.	
10. 15% capital gains rate	10a.		10b.	
11. 20% capital gains rate	11a.		11b.	
12. 25% capital gains rate Unrecaptured Section 1250 Gain	12a.		12b.	
13. 28% capital gains rate Small business stock, collectibles	13a.		13b.	
14. **Total taxable capital gains and capital gains tax.** Add lines 9 through 13	14a.		14b.	

Total taxable income		
15. Total ordinary taxable income. Enter the amount from line 8a.	15.	77,100
16. Total capital gains taxable income. Enter the amount from line 14a.	16.	
17. Add lines 15 and 16.	17.	77,100
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18.	
19. **Taxable income** reported on 1040/1040SR, line 15, (1040NR, line 15). Subtract line 18 from line 17.	19.	77,100
Total tax		
20. Total ordinary tax. Enter the amount from line 8b.	20.	8,791
21. Total capital gains tax. Enter the amount from line 14b.	21.	
22. Tax on child's interest and dividend.	22.	
23. Tax on lump-sum distribution.	23.	
24. Other taxes.	24.	
25. Add lines 20 through 24.	25.	8,791
26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Tax Worksheet, line 5.	26.	
27. **Total tax** reported on 1040/1040SR, line 16, (1040NR, line 16). Subtract line 26 from line 25.	27.	8,791

SAN1237 03/10/2025

Form **1040** | **Reconciliation Worksheet - Projected Taxable Income & Tax** | **2025**

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how projected 2025 tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status MARRIED FILING JOINTLY **Tax Pct** Total Tax (ln 24) divided by Total Taxable Income (ln 19) 11.0 %

Tax Method TAX RATE SCHEDULES

___Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:
Tax using capital gains rates Tax using Ordinary rates Tax savings

	Taxable Amount	Tax Rate Marginal	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	77,474	12.0 %	8,820	$23,850 - $96,950	19,476
Capital Income		%			
Capital Income - 1250		%			
Capital Income - 1202		%			

		(a) Taxable Income		(b) Tax
Projected Income taxed at ordinary rates				
1. 10.0% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: $23,850	1a.	23,850	1b.	2,385
2. 12.0% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: $73,100	2a.	53,624	2b.	6,435
3. 22.0% rate	3a.		3b.	
4. 24.0% rate	4a.		4b.	
5. 32.0% rate	5a.		5b.	
6. 35.0% rate	6a.		6b.	
7. 37.0% rate	7a.		7b.	
8. **Total projected ordinary taxable income and ordinary tax.** Add lines 1 through 7.	8a.	77,474	8b.	8,820
Projected Income taxed at capital gains rates				
9. 0% capital gains rate	9a.		9b.	
10. 15% capital gains rate	10a.		10b.	
11. 20% capital gains rate	11a.		11b.	
12. 25% capital gains rate Unrecaptured Section 1250 Gain	12a.		12b.	
13. 28% capital gains rate Small business stock, collectibles	13a.		13b.	
14. **Total projected taxable capital gains and capital gains tax.** Add lines 9 through 13.	14a.		14b.	

Total projected taxable income		
15. Total ordinary taxable income. Enter the amount from line 8a.	15.	77,474
16. Total capital gains taxable income. Enter the amount from line 14a.	16.	
17. Add lines 15 and 16.	17.	77,474
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18.	
19. **Projected taxable income** reported on Federal Tax Projection Worksheet. Subtract line 18 from line 17.	19.	77,474
Total projected tax		
20. Total ordinary tax. Enter the amount from line 8b.	20.	8,820
21. Total capital gains tax. Enter the amount from line 14b.	21.	
22. Add lines 20 and 21.	22.	8,820
23. Enter the tax allocated to the net exclusion amount from the Tax Projection Foreign Earned Earned Income Tax Worksheet, line 5.	23.	
24. **Total projected 2025 tax** reported on Federal Tax Projection Worksheet 2. Subtract line 23 from line 22	24.	8,820

SAN1237 03/10/2025

California Individual Return Summary
Tax Year 2024

APRIL R & MANUEL F SANCHEZ

Income, Adjustments, and Deductions

Federal Adjusted Gross Income	112,038
Subtractions	14,652
Additions	1,163
Adjusted gross income	98,549
Itemized deductions [X] Standard deduction [ ]	32,821
Taxable income	65,728

Tax, Payments, and Credits

Income tax	1,393
Part-year/Nonresident taxable income	
Part-year/Nonresident tax rate	%
Part-year/Nonresident tax	
Exemption credits	1,220
Additional tax	
Total credits	
Total other taxes	
Total tax	173
Income tax withheld	1,340
Estimate, extension and other payments; refundable credits	
Overpayment applied to 2025	
Use tax and Health Care Penalty	
Contributions	
Parks Pass Purchase	
Amount due/-refund	-1,167

Refund/Amount Due

Underpayment of estimates penalty	
Late payment interest	
Failure to file penalty	
Failure to pay penalty	
Net amount due/-refund	-1,167

Miscellaneous Information

Tax form	540
Residency type	RESIDENT
Direct debit withdrawal date	
Direct debit amount	
Marginal tax rate	4.000%
Effective tax rate	0.263%

2025 Estimates

1st quarter		
2nd quarter		
3rd quarter		
4th quarter		
Total estimates		

SAN1237 03/10/2025

Filing Instructions

Form 540 - California Resident Tax Return

Taxable Year Ended December 31, 2024

Name: April R & Manuel F Sanchez

Date Due: April 15, 2025

Remittance: None is required. The return shows a total overpayment of $1,167, which is to be refunded in its entirety.

The refund of $1,167 will be direct deposited into your Golden 1 Credit Union checking account.

Signature: Sign and date Form CA 8879, California e-file Signature Authorization for Individuals. Return it as soon as possible to:

The Tax Office, Inc
9001 Foothills Blvd Ste 100
Roseville, CA 95747-5150

Other: Your return is being filed electronically. Do not mail Form 540.

SAN1237 03/10/2025

034 **DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR | FORM

2024 California e-file Signature Authorization for Individuals 8879

Your name	Your SSN or ITIN
APRIL R SANCHEZ	572-69-1237
Spouse's/RDP's name	Spouse's/RDP's SSN or ITIN
MANUEL F SANCHEZ	547-65-7363

Part I Tax Return Information (whole dollars only)

1	California adjusted gross income (AGI). See instructions	1	98,549
2	Amount you owe. See instructions	2	
3	Refund or no amount due. See instructions	3	1,167

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

[X] I authorize THE TAX OFFICE, INC (ERO firm name) to enter my PIN 91237 (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 ▶ 03-11-2025

Spouse's/RDP's PIN: check one box only

[X] I authorize THE TAX OFFICE, INC (ERO firm name) to enter my PIN 57363 (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 ▶ 03-11-2025

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's Electronic Filer Identification Number (EFIN)/PIN. 68557995628
Enter your six-digit EFIN followed by your five-digit self-selected PIN. (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 ▶ LANI COGGINS Date ▶ 03-11-2025

Taxpayer Name APRIL R SANCHEZ
Spouse Name MANUEL F SANCHEZ

Practitioner PIN Method

DO NOT SUBMIT THIS DOCUMENT TO FTB UNLESS REQUESTED TO DO SO

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 the 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 68557995628

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2024 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the FTB all information pertaining to my use of the system and software and to the transmission of my tax return electronically.

Decedent Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I am the legal representative of the deceased taxpayer's estate or am entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. I further declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and complete. I will retain a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate with my copy of this return.

Name of person claiming refund - Taxpayer _____

Date: _____

Name of person claiming refund - Spouse _____

Date: _____

Electronic Funds Withdrawal Consent

I authorize the Franchise Tax Board and its designated Financial Agent to withdraw the return payment and/or estimated tax payments as designated on my California e-file Payment Record (form FTB 8455). If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to authorize an electronic funds withdrawal.

To cancel an electronic funds withdrawal, I must call the FTB at (916) 845-0353 at least two working days before the date of withdrawal.

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.

The taxpayer(s) and I have signed form FTB 8879. By entering the PIN(s) below, this Tax Return, and Electronic funds Withdrawal Consent if applicable, is considered signed.

Date: 03/11/2025

Taxpayer's PIN: 91237

Spouse's PIN: 57363

TAXABLE YEAR

FORM

2024 California Resident Income Tax Return 540

APE

572-69-1237 SANC 547-65-7363 24 PBA 812190
APRIL R SANCHEZ
MANUEL F SANCHEZ

A
R
RP

3986 AUDRIS WAY
RANCHO CORDOVA CA 95742

04-03-1982 06-02-1980

Principal Residence

Enter your county at time of filing (see instructions)
SACRAMENTO

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

Filing Status

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

1 [ ] Single

2 [X] Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.

3 [ ] Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

4 [ ] Head of household (with qualifying person). See instructions.

5 [ ] Qualifying surviving spouse/RDP. Enter year spouse/RDP died. See instructions.

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 [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 = ⊙ $

Your name: SANCHEZ Your SSN or ITIN: 572-69-1237

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

Exemptions

	Dependent 1	Dependent 2	Dependent 3
First Name	SOPHIA H	MELODY G	
Last Name	SANCHEZ	SANCHEZ	
SSN. See instructions.	808-09-3539	866-81-9247	
Dependent's relationship to you	DAUGHTER	DAUGHTER	

Total dependent exemptions ..... ● 10 | 2 | X $461 = $ | 922

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 ..... 11 $ 1,220

Taxable Income

12	State wages from your federal Form(s) W-2, box 16 ..... ● 12	91,611 .00	
13	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 13		112,038 .00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B ..... ● 14		14,652 .00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15		97,386 .00
16	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C ..... ● 16		1,163 .00
17	California adjusted gross income. Combine line 15 and line 16 ..... ● 17		98,549 .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 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions .... ● 18		32,821 .00
19	Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 19		65,728 .00

Tax

31	Tax. Check the box if from: [X] Tax Table [ ] Tax Rate Schedule ● [ ] FTB 3800 ● [ ] FTB 3803 ..... ● 31		1,393 .00
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than $244,857, see instructions. 32		1,220 .00
33	Subtract line 32 from line 31. If less than zero, enter -0- 33		173 .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		173 .00

Special Credits

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: SANCHEZ Your SSN or ITIN: 572-69-1237

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	173 .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	173 .00

Payments

71	California income tax withheld. See instructions	71	1,340 .00
72	2024 California estimated tax and other payments. See instructions	72	0 .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	.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	1,340 .00

Use Tax

91 **Use Tax.** Do not leave blank. See instructions ● 91 0 .00

If line 91 is zero, check if: ⊙ [X] 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. ● [X]

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	1,340 .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	1,340 .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	1,167 .00

Your name: SANCHEZ Your SSN or ITIN: 572-69-1237

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**	1,167 .00
100	Tax due. If line 95 is less than line 64, subtract line 95 from line 64	**100**	.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
	Prevention of Animal Homelessness and 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: SANCHEZ Your SSN or ITIN: 572-69-1237

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** .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** .00

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** 1,167 .00

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 321175261 ● Type [X] Checking [ ] Savings ● Account number 0068646474 ● **116** Direct deposit amount 1,167 .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 [X] No

Sign your tax return on Side 6

Your name: SANCHEZ Your SSN or ITIN: 572-69-1237

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)

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. ⊙ Preferred phone number

Paid preparer's signature **(declaration of preparer is based on all information of which preparer has any knowledge)**

LANI COGGINS 03-10-25

Firm's name (or yours, if self-employed) ● PTIN

THE TAX OFFICE, INC P00310001

Firm's address ● Firm's FEIN

9001 FOOTHILLS BLVD STE 100
ROSEVILLE CA 95747-5150 94-3408413

Do you want to allow another person to discuss this tax return with us? See instructions ..... ● [X] Yes [ ] No

Print Third Party Designee's Name | Telephone Number

LANI COGGINS 916-773-7053

TAXABLE YEAR [redacted] SCHEDULE

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: **APRIL R AND MANUEL F SANCHEZ**

SSN or ITIN: **572-69-1237**

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	91,611		
b Household employee wages not reported on federal Form(s) W-2	1b			
c Tip income not reported on line 1a	1c			
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions	1d			
e Taxable dependent care benefits from federal Form 2441, line 26	1e			
f Employer-provided adoption benefits from federal Form 8839, line 29	1f			
g Wages from federal Form 8919, line 6	1g			
h Other earned income. See instructions	1h			
i Nontaxable combat pay election. See instructions	1i			
z Add line 1a through line 1i	1z	91,611		
2 Taxable interest. a	2b	79		
3 Ordinary dividends. See instructions. a	3b			
4 IRA distributions. See instructions. a	4b			
5 Pensions and annuities. See instructions. a	5b			
6 Social security benefits. a 17,591	6b	14,952	14,952	
7 Capital gain or (loss). See instructions	7	-3,000		
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	9,521		1,163
4 Other gains or (losses)	4			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	5	-164		
6 Farm income or (loss)	6			
7 Unemployment compensation	7			

APRIL R SANCHEZ 572-69-1237
MANUEL F SANCHEZ 547-65-7363

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 ABLE 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**	⊙	⊙	⊙

APRIL R SANCHEZ 572-69-1237
MANUEL F SANCHEZ 547-65-7363

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	⊙ 112,999	⊙ 14,952	⊙ 1,163

Section C – Adjustments to Income
from federal Schedule 1 (Form 1040)

11 Educator expenses 11	⊙ 300	⊙ 300	
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	⊙ 661	⊙	
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	⊙		

APRIL R **SANCHEZ** **572-69-1237**
MANUEL F **SANCHEZ** **547-65-7363**

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**	⊙ 961	⊙ 300	⊙
27 **Total.** Subtract line 26 from line 10 in columns A, B, and C. See instructions	**27**	⊙ 112,038	⊙ 14,652	⊙ 1,163

APRIL R	SANCHEZ	572-69-1237
MANUEL F	SANCHEZ	547-65-7363

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California ..... ⊙ ☐

		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.				
1 Medical and dental expenses ..... ⊙ 874	1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 ... ⊙ 112,038	2			
3 Multiply line 2 by 7.5% (0.075) ..... ⊙ 8,403	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	⊙ 5,317	⊙ 5,317	
b State and local real estate taxes	5b	⊙ 8,664		
c State and local personal property taxes	5c	⊙ 958		
d Add line 5a through line 5c	5d	⊙ 14,939		
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	⊙ 5,317	⊙ 4,939
6 Other taxes. List type ⊙ _____	6	⊙	⊙	⊙
7 Add line 5e and line 6	7	⊙ 10,000	⊙ 5,317	⊙ 4,939
Interest You Paid				
8 a Home mortgage interest and points reported to you on federal Form 1098	8a	⊙ 22,035		⊙
b Home mortgage interest not reported to you on federal Form 1098	8b	⊙		⊙
c Points not reported to you on federal Form 1098	8c	⊙ 164		⊙
d Reserved for future use	8d			
e Add line 8a through line 8c	8e	⊙ 22,199	⊙	⊙
9 Investment interest	9	⊙	⊙	⊙
10 Add line 8e and line 9	10	⊙ 22,199	⊙	⊙

APRIL R SANCHEZ 572-69-1237
MANUEL F SANCHEZ 547-65-7363

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	500		
12 Other than by cash or check	12	500		
13 Carryover from prior year	13			
14 Add line 11 through line 13	14	1,000		
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	33,199	5,317	4,939
18 Total. Combine line 17 column A less column B plus column C	18			32,821

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 STMT 1 — 19: 500

20 Tax preparation fees — 20:

21 Other expenses: investment, safe deposit box, etc. List type — 21:

22 Add line 19 through line 21 — 22: 500

23 Enter amount from federal Form 1040 or 1040-SR, line 11: 112,038

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 — 24: 2,241

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 — 25:

26 Total Itemized Deductions. Add line 18 and line 25 — 26: 32,821

27 Other adjustments. See instructions. Specify. — 27:

28 Combine line 26 and line 27 — 28: 32,821

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: 32,821

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: 32,821

SAN1237 03/10/2025

TAXABLE YEAR **2024**

Depreciation and Amortization Adjustments

Do not complete this form if your California depreciation amounts are the same as federal amounts.

CALIFORNIA FORM **3885A**

Name(s) as shown on tax return: **APRIL R AND MANUEL F SANCHEZ**

SSN or ITIN: **572-69-1237**

Part I Identify the Activity as Passive or Nonpassive (See instructions.)

1 [ ] This form is being completed for a passive activity.

[X] This form is being completed for a nonpassive activity.

Business or activity to which form FTB 3885A relates: **TATTOO SHOP**

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

	(a) Description of property placed in service	(b) Date placed in service mm/dd/yyyy	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3						

4	Add the amounts on line 3, column (f)	4	
5	California depreciation for assets placed in service prior to 2024	5	3,753
6	Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5	6	3,753
7	Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22	7	4,916
8 a	If line 6 is **more** than line 7, enter the difference here and see instructions	8a	
b	If line 6 is **less** than line 7, enter the difference here and see instructions	8b	1,163

Part IV Amortization

	(a) Description of cost	(b) Date amortization begins mm/dd/yyyy	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
9						

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	
14 a	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	

SAN1237 03/10/2025

Form **540/540NR** | **California Auto Worksheet** | **2024**

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

Description: **TATTOO SHOP**

Form/Schedule: **C** Unit number: **1**

Vehicle 1 - Date: **07/02/18** Description: **2010 BMW 7 SERIES**

Vehicle 2 - Date: **07/10/21** Description: **2021 TESLA MODEL 3**

Vehicle 3 - Date: Description:

Vehicle 4 - Date: Description:

	General Information	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
1.	Total mileage	12,291	12,782		
2.	Business mileage (67 cents per mile)	7,434	7,707		
3.	Commuting mileage				
4.	Other mileage	4,857	5,075		
5.	Business use percentage	60.48 %	60.30 %	%	%
	Actual Expenses				
6.	Parking fees and tolls				
7 a.	Gasoline	1,867			
b.	Oil				
c.	Repairs				
d.	Maintenance	600			
e.	Tires				
f.	Car washes	375			
g.	Insurance	1,941	2,163		
h.	Interest		647		
i.	Registration				
j.	Licenses				
k.	Property taxes	311	604		
l.	Other vehicle expenses				
m.	Vehicle rentals (net of inclusion amount)				
8.	Total expenses. Add lines 7a - 7m	5,094	3,414		
9.	Business use percentage from line 5	60.48 %	60.30 %	%	%
10.	Business use portion of actual expenses	3,081	2,059		
11.	Depreciation	1,074	1,131		
12.	Total actual expense allowable. Add lines 6, 10 and 11	4,155	3,190		
	Standard Mileage Rate Method				
13.	Business mileage (line 2) multiplied by applicable rate	4,981	5,164		
14.	Parking fees and tolls from line 6				
15.	Line 7h and 7k (Int & taxes) multiplied by bus pct (line 5)	188	754		
16.	Standard mileage rate	5,169	5,918		

	Vehicle expense	Vehicle rentals	Vehicle depreciation	Total allowable deduction
Allowable Deduction	5,140		2,205	7,345

California Statements

Statement 1 - Schedule CA(540) - Unreimbursed Employee Expenses

Description	Amount
EDUCATOR EXPENSES	$ 500
TOTAL	$ 500

SAN1237 03/10/2025

Form **540/ 540NR**

California Capital Loss Carryover Worksheet

2024

Names	Taxpayer Identification Number
APRIL R & MANUEL F SANCHEZ	**572-69-1237**

Total Sources

1.	Loss from Schedule D, line 11, stated as a positive number	**1.** 3,000
2.	Amount from Form 540, line 17	**2.** 98,549
3.	Amount from Form 540, line 18	**3.** 32,821
4.	Subtract line 3 from line 2. If less than zero, enter as a negative amount	**4.** 65,728
5.	Combine line 1 and line 4. If less than zero, enter -0-	**5.** 68,728
6.	Loss from Schedule D, line 8, enter as a positive number	**6.** 7,879
7.	Smaller of line 1 or line 5	**7.** 3,000
8.	Subtract line 7 from line 6. This is your capital loss carryover to 2025	**8.** 4,879

California Sources

1.	Allowed loss from Schedule D worksheet, stated as a positive number	**1.**
2.	Amount from Schedule CA(540NR), Part II, line 37, column E	**2.**
3.	Amount from Schedule CA(540NR), Part IV, line 4	**3.**
4.	Subtract line 3 from line 2. If less than zero, enter as a negative amount	**4.**
5.	Combine line 1 and line 4. If less than zero, enter -0-	**5.**
6.	Total loss from Schedule D worksheet, enter as a positive number	**6.**
7.	Smaller of line 1 or line 5	**7.**
8.	Subtract line 7 from line 6. This is your capital loss carryover to 2025	**8.**

SAN1237 03/10/2025

Schedule D AMT Worksheet

TAXABLE YEAR **2024**

California Capital Gain or Loss Adjustment

SCHEDULE **D (540/540NR)**

Name(s) as shown on return
APRIL R SANCHEZ
MANUEL F SANCHEZ

Social security number
572-69-1237

(a) Description of property (identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
1				

2	Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S)	2	
3	Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2c)	3	
4	Total 2024 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3	4	
5	2024 loss. Add column (d) amounts of line 1 and line 2	5	( )
6	California AMT capital loss carryover from 2023, if any. See instructions	6	(7,879)
7	Total 2024 loss. Add line 5 and line 6	7	(7,879)
8	Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10	8	(7,879)
9	If line 8 is a loss, enter the smaller of: (a) the loss on line 8; **or** (b) $3,000 ($1,500 if married filing a separate return). See instructions	9	(3,000)
10	Enter the California gain from line 8 or (loss) from line 9	10	(3,000)

AMT Capital Loss Carryover Worksheet

1.	Loss from AMT Schedule D, line 10, stated as a positive number	1	3,000
2.	Amount from Schedule P, line 21	2	65,491
3.	Combine line 1 and line 2. If less than zero, enter -0-	3	68,491
4.	Loss from AMT Schedule D, line 8, enter as a positive number	4	7,879
5.	Smaller of line 1 or line 3	5	3,000
6.	Subtract line 5 from line 4. This is your AMT capital loss carryover to 2025	6	4,879

California Statements

Schedule P - Aggregate Gross Receipts

Description	Amount
BUSINESS	$ 350,643
PASS-THROUGH	17,960
TOTAL	$ 368,603

Schedule P, Page 1 - Alternative Minimum Taxable Income Exclusion

Description	Amount
BUSINESS	$ 10,684
SELF EMPLOYMENT TAX	-661
PASS-THROUGH	-164
TOTAL	$ 9,859

SAN1237 Sanchez, April R & Manuel F
572-69-1237
FYE: 12/31/2024

03/10/2025

CA Asset Report
Tattoo Shop

Asset	Description	Date In Service	Cost	Basis for Depr	CA Prior	CA Current	Federal Current	Difference Fed - CA
Prior MACRS:								
1	Improvements	6/01/15	2,500	2,500	1,417	166	0	-166
2	Equipment	6/01/15	3,311	0	3,311	0	0	0
4	Home Office	6/01/15	154,590	6,663	1,459	171	171	0
6	Tattoo Station	6/01/17	3,338	3,338	3,338	0	0	0
10	1923 T Bucket	6/01/21	12,000	12,000	8,544	1,382	1,382	0
11	Home Improvements	6/01/21	14,300	616	40	16	16	0
			190,039	25,117	18,109	1,735	1,569	-166
Other Depreciation:								
5	Land	6/01/15	51,530	51,530	0	0	0	0
	Total Other Depreciation		51,530	51,530	0	0	0	0
	Total ACRS and Other Depreciation		51,530	51,530	0	0	0	0
Listed Property:								
8	2010 BMW 7 Series	7/02/18	22,892	12,252	9,191	1,074	0	-1,074
9	2021 Tesla Model 3	7/10/21	64,508	38,898	6,786	1,131	3,534	2,403
			87,400	51,150	15,977	2,205	3,534	1,329
	Grand Totals		328,969	127,797	34,086	3,940	5,103	1,163
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		328,969	127,797	34,086	3,940	5,103	1,163

SAN1237 Sanchez, April R & Manuel F
572-69-1237
FYE: 12/31/2024

03/10/2025

CA AMT Asset Report

Tattoo Shop

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
1	Improvements	6/01/15	2,500				2,500	15	HY	S/L	1,417	166
2	Equipment	6/01/15	3,311		X		0	5	HY	150DB	3,311	0
4	Home Office	6/01/15	154,590	4.31			6,663	39	MM	S/L	1,459	171
10	1923 T Bucket	6/01/21	12,000				12,000	5	HY	200DB	8,544	1,382
11	Home Improvements	6/01/21	14,300	4.31			616	39	MM	S/L	40	16
			186,701				21,779				14,771	1,735
Other Depreciation:												
5	Land	6/01/15	0				0	0	HY		0	0
6	Tattoo Station	6/01/17	0				0	0	HY		0	0
	Total Other Depreciation		0				0				0	0
	Total ACRS and Other Depreciation		0				0				0	0
Listed Property:												
8	2010 BMW 7 Series	7/02/18	22,892	60.48	X		12,252	5	HY	150DB	9,557	1,074
9	2021 Tesla Model 3	7/10/21	64,508	60.30			38,898	5	HY	150DB	6,786	1,131
			87,400				51,150				16,343	2,205
	Grand Totals		274,101				72,929				31,114	3,940
	Less: Dispositions and Transfers		0				0				0	0
	Net Grand Totals		274,101				72,929				31,114	3,940

SAN1237 Sanchez, April R & Manuel F
572-69-1237
FYE: 12/31/2024

03/10/2025

CA Depreciation Adjustment Report
All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
C	1	1	Improvements	166	166	0
C	1	2	Equipment	0	0	0
C	1	4	Home Office	171	171	0
C	1	8	2010 BMW 7 Series	1,074	1,074	0
C	1	9	2021 Tesla Model 3	1,131	1,131	0
C	1	10	1923 T Bucket	1,382	1,382	0
C	1	11	Home Improvements	16	16	0
				3,940	3,940	0

SAN1237 Sanchez, April R & Manuel F
572-69-1237
FYE: 12/31/2024

03/10/2025

CA Future Depreciation Report FYE: 12/31/25

Tattoo Shop

Asset	Description	Date In Service	Cost	CA	CA AMT
Prior MACRS:					
1	Improvements	6/01/15	2,500	167	167
2	Equipment	6/01/15	3,311	0	0
4	Home Office	6/01/15	154,590	171	171
6	Tattoo Station	6/01/17	3,338	0	0
10	1923 T Bucket	6/01/21	12,000	1,383	1,383
11	Home Improvements	6/01/21	14,300	16	16
			190,039	1,737	1,737
Other Depreciation:					
5	Land	6/01/15	51,530	0	0
	Total Other Depreciation		51,530	0	0
	Total ACRS and Other Depreciation		51,530	0	0
Listed Property:					
8	2010 BMW 7 Series	7/02/18	22,892	1,073	1,073
9	2021 Tesla Model 3	7/10/21	64,508	1,130	1,130
			87,400	2,203	2,203
	Grand Totals		328,969	3,940	3,940

Form **540/540NR**

California Schedule CA Reconciliation Report
Business, Rental, Farm and Farm Rental Activities

2024

Name: **APRIL R & MANUEL F SANCHEZ**

Taxpayer Identification Number: **572-69-1237**

Activity TATTOO SHOP **TSJ** T **Form** C **Unit** 1

Passive Activity Type **Disposition**

	Federal	(Subtraction)/Addition	Total Sources (Under CA law)	California Sources (PY/NR only)
Gross Income	112,795		112,795	
Car and Truck expense	5,140		5,140	
Depletion				
Depreciation	4,916	(1,163)	3,753	
Vehicle rentals				
Amortization				
Prior year at-risk				
Other expenses	91,023		91,023	
Adjustment				
Total expenses	101,079	(1,163)	99,916	0
Tentative Profit or (Loss)	11,716	1,163	12,879	0
Home office	2,195		2,195	
Net Profit or (Loss)	9,521	1,163	10,684	0
Disallowed excess farm losses				
At-risk adjustment				
Prior year PAL carryover				
PAL adjustment				
Taxable Income or (Loss)	9,521	1,163	10,684	0

SAN1237 03/10/2025

Form **540/540NR**

California K-1 Reconciliation Worksheet, Page 1

2024

Name APRIL R SANCHEZ | Taxpayer Identification Number 572-69-1237

Entity Name VOLTRON INVESTING GROUP LLC **EIN** 87-3514865 **Entity Type** PARTNERSHIP **Screen** K1 **K1 Unit** 1

Activity **Passive Activity Type** NOT PASSIVE **Entire disposition of activity**

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Schedule E page 2								
Ordinary business income/-loss	-164							-164
Net rental real estate income/-loss								
Other net rental income/-loss								
Guaranteed payments								
Section 179 expense								
Disallowed Section 179 expense								
Depletion								
Section 59(e)(2) expenditures								
Preproductive period expense								
Reforestation expense deduction								
Other deductions								
Unreimbursed expenses								
Other income/-loss - Schedule E								
Debt financed acquisition								
Dependent care benefits								
Total Schedule E page 2	-164							-164
Schedule E page 1								
Royalties								
Deductions-royalty income								
Depletion								
Total Schedule E page 1								
Schedule D/6781								
Short-term capital gain/-loss								
Long-term capital gain/-loss								
Section 1256 contracts and straddles								
Schedule D-1								
D-1 Part I								
D-1 Part II								
Section 179/280F recapture								

SAN1237 03/10/2025

Form **540/540NR** | **California K-1 Reconciliation Worksheet, Page 3** | **2024**

Name APRIL R SANCHEZ | Taxpayer Identification Number 572-69-1237

Entity Name VOLTRON INVESTING GROUP LLC | **EIN** 87-3514865 | **Entity Type** PARTNERSHIP | **Screen** K1 | **K1 Unit** 1

Activity | **Passive Activity Type** NOT PASSIVE | **Entire disposition of activity**

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Form 4684								
Long-term loss trade/business								
Long-term loss income producing								
Long-term gain								
Short-term loss income producing								
Schedule SE								
Net earnings from self-employment	-164							-164
Miscellaneous / Basis Worksheet								
Self-employed medical insurance								
Nondeductible expenses								
Cash & market security distributions								
Property distributions								
Repayment of shareholder loans								

Form **540**

California Two Year Comparison Report

2023 & 2024

Name

APRIL R & MANUEL F SANCHEZ

Taxpayer Identification Number

572-69-1237

			2023	2024	Differences
Income	1. Wages, salaries, tips, etc	1.	86,291	91,611	5,320
	2. Interest	2.	103	79	(24)
	3. Dividends	3.	1		(1)
	4. Alimony	4.			
	5. Business income/loss	5.	15,827	10,684	(5,143)
	6. Capital gain/loss	6.	-3,000	-3,000	
	7. Other gains/losses	7.			
	8. Taxable IRA distributions	8.			
	9. Taxable pensions/annuities	9.			
	10. Rent, royalty, partnership, S corporation, trust	10.	1,751	-164	(1,915)
	11. Farm income/loss	11.			
	12. Other income/loss	12.			
	13. **Total income**	13.	100,973	99,210	(1,763)
Adjustments	14. Certain business expenses	14.			
	15. Moving expenses	15.			
	16. SE tax adjustment	16.	1,002	661	(341)
	17. Keogh/SEP/SIMPLE plans	17.			
	18. SE Health Insurance	18.			
	19. Penalty on early withdrawal of savings	19.			
	20. Alimony paid	20.			
	21. IRA deductions	21.			
	22. Student loan deduction	22.			
	23. Other adjustments	23.			
	24. **Adjusted gross income**	24.	99,971	98,549	(1,422)
Tax Computation	25. Itemized deduction	25.	37,814	32,821	(4,993)
	26. Standard deduction	26.			
	27. **Taxable income**	27.	62,157	65,728	3,571
	28. Tax (Before Exemption Credits)	28.	1,292	1,393	101
	29. Exemptions (Not less than 0)	29.	1,180	1,220	40
	30. Additional taxes (Schedule G-1 and Form 5870A)	30.			
	31. **Tax before credits**	31.	112	173	61
	32. Total credits (Not less than 0)	32.	0	0	
	33. Alternative minimum tax	33.			
	34. Mental Health Services tax	34.			
	35. Other taxes and credit recapture (incl 453(A) interest)	35.			
	36. **Total tax**	36.	112	173	61
	37. Income tax withheld	37.	1,383	1,340	(43)
	38. Estimates	38.			
	39. Refundable credits and other payments	39.			
	40. Excess state disability insurance	40.			
	41. **Total payments**	41.	1,383	1,340	(43)
	42. **Tax due/-refund**	42.	-1,271	-1,167	104
	43. Use tax and Health Care penalty	43.			
	44. Contributions	44.			
	45. Penalties and interest	45.			
	46. **Net tax due/-refund**	46.	-1,271	-1,167	104
	47. **Marginal tax rate**	47.	4.00 %	4.00 %	
	48. **Effective tax rate**	48.	0.18 %	0.26 %	

SAN1237 03/10/2025

Form **540**	**California Tax Projection Worksheet**	**2024 & 2025**

Name

APRIL R & MANUEL F SANCHEZ

Taxpayer Identification Number

572-69-1237

			2024	2025	Differences
Income	1. Wages, salaries, tips, etc	1.	91,611	91,611	
	2. Interest and dividends	2.	79	79	
	3. Alimony	3.			
	4. Business income/loss	4.	10,684	10,684	
	5. Capital gain/loss	5.	-3,000		3,000
	6. Other gains/losses	6.			
	7. Taxable IRA distributions	7.			
	8. Taxable pensions/annuities	8.			
	9. Rent, royalty, partnership, S corporation, trust	9.	-164	-164	
	10. Farm income/loss	10.			
	11. Other income/loss	11.			
	12. **Total income**	12.	99,210	102,210	3,000
Adjustments	13. Certain business expenses	13.			
	14. Moving expenses	14.			
	15. SE tax adjustment	15.	661	661	
	16. Keogh/SEP/SIMPLE plans	16.			
	17. SE Health Insurance	17.			
	18. Penalty on early withdrawal of savings	18.			
	19. Alimony paid	19.			
	20. IRA deductions	20.			
	21. Student loan deduction	21.			
	22. Other adjustments	22.			
	23. **Adjusted gross income**	23.	98,549	101,549	3,000
Deductions	24. Federal itemized deductions	24.	32,821	38,138	5,317
	25. State/local/SDI/foreign tax (Not less than 0)	25.	( )	(5,317)	5,317
	26. Other adjustments	26.			
	27. **Allowable itemized deductions**	27.	32,821	32,821	
	28. Standard deduction	28.		11,080	11,080
	29. **Taxable income**	29.	65,728	68,728	3,000
Tax Computation	30. Tax (Before Exemption Credits)	30.	1,393	1,513	120
	31. Exemptions (Not less than 0)	31.	1,220	1,220	
	32. Additional taxes (Schedule G-1 and Form 5870A)	32.			
	33. **Tax before credits**	33.	173	293	120
	34. Total credits (Not less than 0)	34.			
	35. Alternative minimum tax	35.			
	36. Mental Health Services tax	36.			
	37. Other taxes and credit recapture (incl 453(A) interest)	37.			
	38. **Total tax**	38.	173	293	120
	39. Income tax withheld	39.	1,340	1,340	
	40. Estimates	40.			
	41. Refundable credits and other payments	41.			
	42. Reserved for future use	42.			
	43. **Total payments**	43.	1,340	1,340	
	44. **Net tax due/-refund**	44.	-1,167	-1,047	120

SAN1237 03/10/2025

Form **540**

California Tax Projection Worksheet
Exemption Credits AGI Limitation

2024

Name	Taxpayer Identification Number
APRIL R & MANUEL F SANCHEZ	**572-69-1237**

a.	Estimated federal adjusted gross income for next year	**a.**	**112,412**
b.	Amount for your filing status ● Single or married filing separately $244,857 ● Married filing joint or qualifying widow(er) $489,719 ● Head of household $367,291	**b.**	**489,719**
c.	Subtract line b from line a.	**c.**	**0**
d.	Divide line c by $2,500 ($1,250 if married filing separate). Note: If the result is not a whole number, round it to the next higher whole number	**d.**	
e.	Multiply line d by $6	**e.**	
f.	Number of exemptions (Not the dollar amount)	**f.**	**2**
g.	Multiply line e by line f	**g.**	
h.	Multiply line f by the exemption amount for personal, blind, and/or senior	**h.**	**298**
i.	Subtract line g from line h. If zero or less, enter -0-	**i.**	**298**
j.	Number of dependents (Not the dollar amount)	**j.**	**2**
k.	Multiply line e by line j	**k.**	
l.	Multiply line j by the dependent exemption amount	**l.**	**922**
m.	Subtract line k from line l. If zero or less, enter -0-	**m.**	**922**
n.	Add line i and line m. Enter the result on California TPW, line 31. If zero or less, enter -0-	**n.**	**1,220**

City of SACRAMENTO
Finance Department

BUSINESS OPERATIONS TAX CERTIFICATE

Business Name	**THE IRON MONKEY TATTOO STUDIO**
Business Address	**1723 I ST**
Owner	**APRIL SANCHEZ**
Type of Business	**Tattoo Parlor/Artist**
Tax Classification	**Gross Receipts**
Expires	**03/31/2027**
Mailing Address	**THE IRON MONKEY TATTOO STUDIO** **3986 AUDRIS WAY** **RANCHO CORDOVA, CA 95742**

1021274

CITY OF SACRAMENTO
DEPARTMENT OF FINANCE
MARK OF AUTHENTICATION

MUST BE POSTED IN CONSPICUOUS PLACE

This certificate is not to be construed as a business license or imply that the City of Sacramento has investigated, or approves or recommends, the holder of this certificate. Any representation to the contrary is fraudulent. This certificate must be renewed within 30 days of expiration.

Starting January 1, 2021, Assembly Bill 1607 requires the prevention of gender-based discrimination of business establishments. A full notice is available in English or other languages by going to: https://www.dca.ca.gov/publications/

IRS Notice CP575G

Department Of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0023
Important Information - Please Read

APRIL R SANCHEZ
THE IRON MONKEY TATTOO STUDIO
3986 AUDRIS WAY
RANCHO CORDOVA, CA 95742

February 02, 2026

We assigned you an employer identification number (EIN)

Your EIN is **41-4016688**. The name control associated with this EIN is **SANC**.

What you need to do

- If you did **not** apply for this EIN, visit IRS.gov/EINNotRequested.
- Use this EIN and your name exactly as they appear above when you fill out your tax returns. Otherwise, it may cause delays. Keep a copy of this notice for your records because we'll only send it to you once. You can share a copy with future officers of your organization or anyone asking for proof of your EIN. If your name or address is incorrect as shown, send the correct information to the address at the top of this notice.
- If a Limited Liability Company (LLC) elects to be classified as an association taxable as a corporation, the LLC must file Form 8832, Entity Classification Election. If an LLC wants to elect S corporation status and meets certain criteria, the LLC must timely file Form 2553, Election by a Small Business Corporation. In that instance, we'll treat the LLC as a corporation as of the effective date of the S corporation election and the LLC doesn't need to file Form 8832. Visit IRS.gov/LLC and refer to Publication 3402, Taxation of Limited Liability Companies, for more information.

Additional Information

- Refer to Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business, for tips on keeping your EIN safe.
- Find tax forms or publications by visiting IRS.gov/Forms or by calling 800-TAX-FORM (800-829-3676).
- Call us at 800-829-4933 if you can't find what you need online. If you prefer, you can write to the address at the top of this notice.

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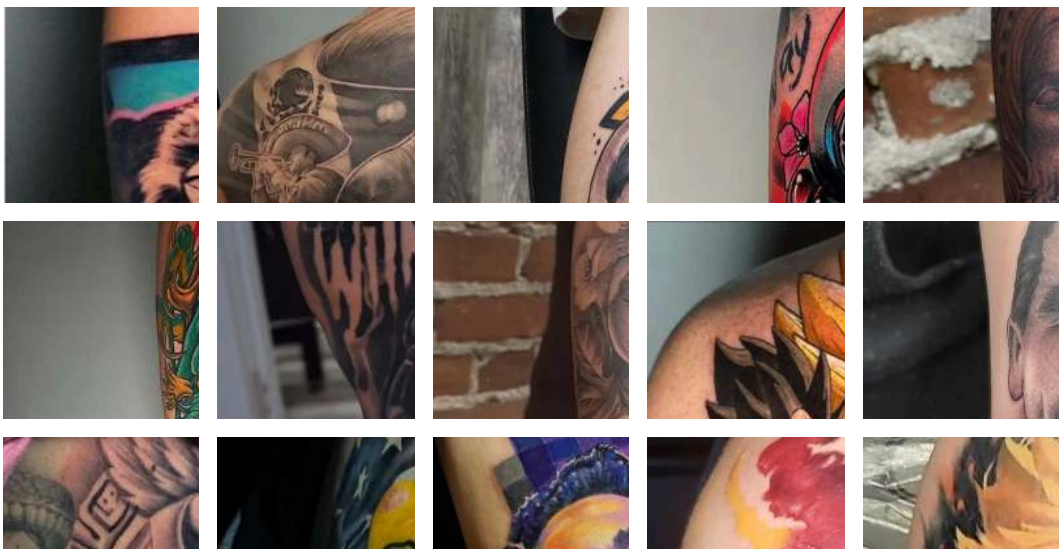


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TATTOO STUDIO

We provide amazing tattoos by multiple award winning artists.



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IRON MONKEY INK

ABOUT US

Here at IRON MONKEY TATTOO STUDIO we take pride in the history and evolution of tattooing. No style is off limits to our incredible team of gifted and talented artists- from traditional to new school, black and grey to color, portraits to animated.

We provide an ego-free tattooing experience with a fun and vibrant shop where we are proud to display



IRON MONKEY INK

The IRON MONKEY TATTOO STUDIO develops friendships not just "CLIENTELE." It is an honor to us to be able to provide you with your next tattoo.

Sincerely,

The IRON MONKEY Family.

ARTISTS

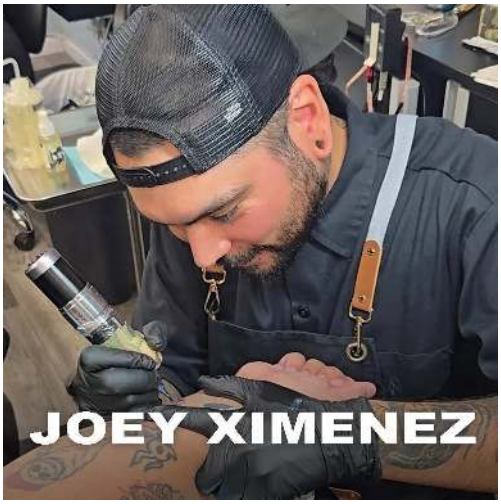
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BOOKING

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To set up an appointment, a $100 deposit is required. This deposit goes towards the price of the tattoo, design, and locks in the date. If you book for example, a full day session and the tattoo does not take the full time you will not be charged the full rate. You will only be charged the time worked on at $150 hr

After the deposit is received, you will receive a confirmation email. In case you need to move the date to another date after your deposit has been received. Appointments must be recheduled/cancelled within 72 hours of original appointment time to keep the deposit credit valid.

Also the Artist will reach out a few days prior to the appointment, to get your ideas, placement etc…… to begin the design process

Select Appointment

MANUEL SANCHEZ - FULL DAY TATTOO - $100 DEPOSIT REQUIRED BOOK

8 hours @ $1,200.00

Award winning 20+ years of experience. All tattoo styles are welcome. Visit https://www.instagram.com/tattoomanuels for examples and for contact.

GREG PETRALI - HALF DAY SESSION BOOK

0

IRON MONKEY INK

Greg is very versatile in all styles of tattooing. He really enjoys doing large scale black and grey realism pieces, however he is great with color and tons of other styles as well.

Joey - FULL DAY TATTOO - $100 DEPOSIT REQUIRED (Copy)
8 hours @ $1,200.00

BOOK

A true student of tattoo history and culture. Joey has over a decade of professional tattoo experience. He loves to do americana traditional styles, Chicano style but is also versatile in all other styles as well. He will bring knowled ...

SHOW ALL

Joey - HALF DAY TATTOO - $100 DEPOSIT REQUIRED (Copy)
4 hours @ $600.00

BOOK

MANUEL SANCHEZ - HALF DAY TATTOO - $100 DEPOSIT REQUIRED
4 hours @ $600.00

BOOK

Creative freedom and open mindedness is a must for all session lengths. Styles include black and gray realism, custom colorful creative pieces, and more. For more details visit https://www.instagram.com/tattoomanuels for examples and fo

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IRON MONKEY INK

VIVICA PRECIADO - FULL DAY TATTOO $100 DEPOSIT REQUIRED

BOOK

8 hours @ $1,200.00

Vivica really enjoys black and grey pieces. Her favorite things to tattoo are Chicano inspired art , intricate details, and Aztec/Mayan work. Prices may vary so please contact the shop or Vivica with questions. You can view her work her ...

SHOW ALL

VIVICA PRECIADO- HALF DAY TATTOO $100 DEPOSIT REQUIRED

BOOK

4 hours @ $600.00

Vivica really enjoys black and grey pieces. Her favorite things to tattoo are Chicano inspired art , intricate details, and Aztec/Mayan work. Prices may vary so please contact the shop or Vivica with questions. You can view her work her ...

SHOW ALL

DANI OLMOS - FULL DAY TATTOO $100 DEPOSIT REQUIRED

BOOK

8 hours @ $1,200.00

Dani enjoys blackwork, japanese, traditional,

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ABOUT



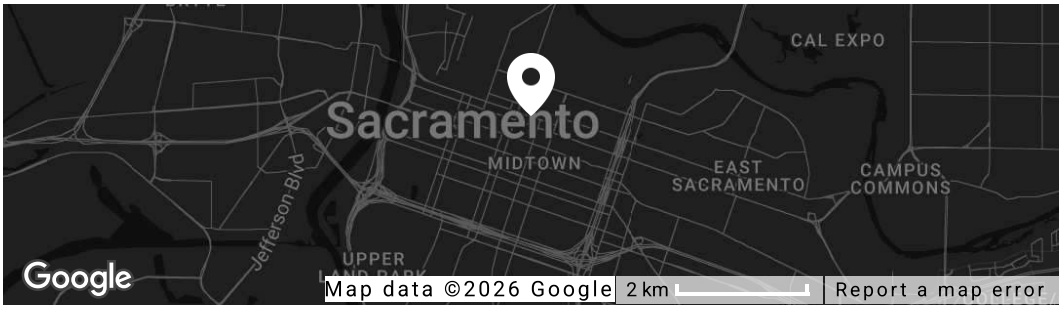
BOOK NOW

(916) 476-5701 • 1723 I STREET

SACRAMENTO, CA 95811

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IRON MONKEY INK



DESIGNED BY :

VIRFXMEDIA.COM

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The Iron Monkey Tattoo

1723 I St, Sacramento, CA 95811, United States

Write a review

4.8 127 reviews

All | cover up tattoo 2 | tattoo sleeve 2 | future tattoo work 2 | music selection 2 | +6

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E "HonestReviews" T
Local Guide · 206 reviews · 504 photos

★★★★★ 2 months ago

Absolutely thrilled with my tattoo! I called around 5ish and spoke with Dani, which was totally fate because the style I wanted (neo traditional) is one of the many styles that he specializes in. I didn't make it to the shop until around … More







Hover to react

The Iron Monkey Tattoo (Owner)
2 months ago

Thank you so much sir. Safe travels My friend

Kevin Olson
2 reviews

★★★★★ a month ago

$500+

I just want to give a big shout out to my Tattoo Artist Greg P! Not only does he do awesome work he is totally awesome dude! I gave him ideas of what I wanted in a Tattoo and he took those ideas and he took the time to create something … More

Hover to react

The Iron Monkey Tattoo (Owner)
3 weeks ago

Thanks kevin 🙌

Felicia G
4 reviews · 9 photos

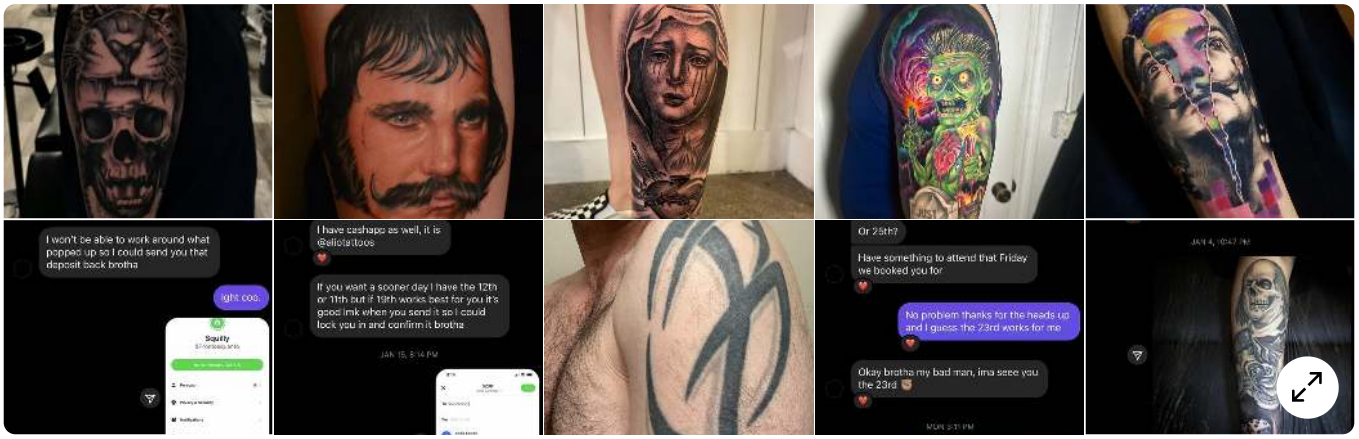
★★★★★ 2 months ago

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The Iron Monkey Tattoo Studio and Art Gallery

Art Gallery · $$

5.0 25 reviews on yelp

We are a custom tattoo shop and fine art gallery. Our artists specialize in everything, including realism, portraits, illustration, anime/cartoon styles, traditional, neotraditional, and more. We take pride in being an ego-free shop free of "rockstar" artists providing subpar work. Come by and check out our artists and studio!

Phone: (916) 476-5701

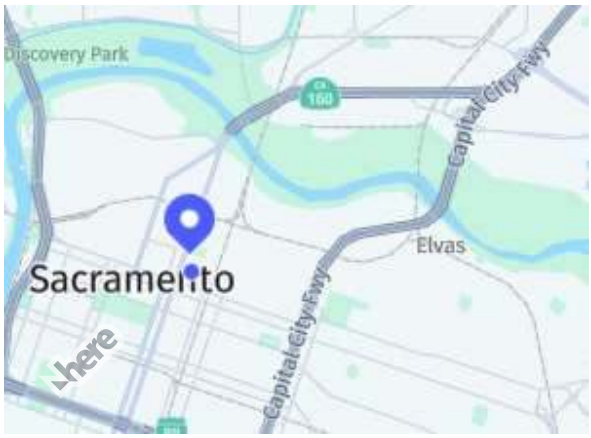
Cross Streets: Between 18th St and 17th St

Open now

Thu 10:00 AM - 8:00 PM

1723 I St
Sacramento, CA 95811 · 2304.76 mi

Is this your business? Verify your listing



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5.0

25 reviews

5 star	23
4 star	1
3 star	0
2 star	0
1 star	1

Michael-Robert R. 08/28/24

Great experiance, very welcoming environment, and even better art work. Raymundo and iron monkey have now been my number 1 spot to get tattooed in Sacramento. Can't wait till next time. 5...
More

John E. 11/02/25

When they are excited about your project you know you're in the right shop. This has been an amazing experience working with Manuel on a large cover up. From Idea to execution he went above and...
More

Jeremy C. 08/06/25

I have only been to two tattoo shops and I am convinced that I may have found the best one in Sacramento. It's this place. This place has a great set up with a great vibe. The artist that did my...
More

Addis G. 03/19/25

I just got work done by Greg P and I can't recommend this shop enough. He was very kind and professional, and gave me exactly what I wanted. Great artist, he and everyone's work at this shop...
More

Corbin W. 01/06/19

Every artist at this shop is very talented and i recommend going here for your next tattoo. My artist is Heidi and her art/style if perfect!!!! My friend gets tattooed by LOW and he loves going...
More

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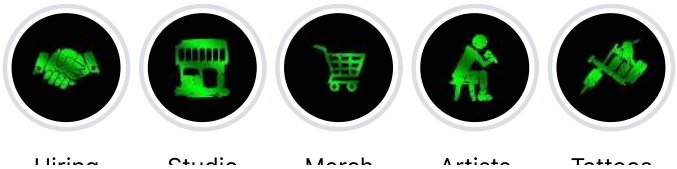


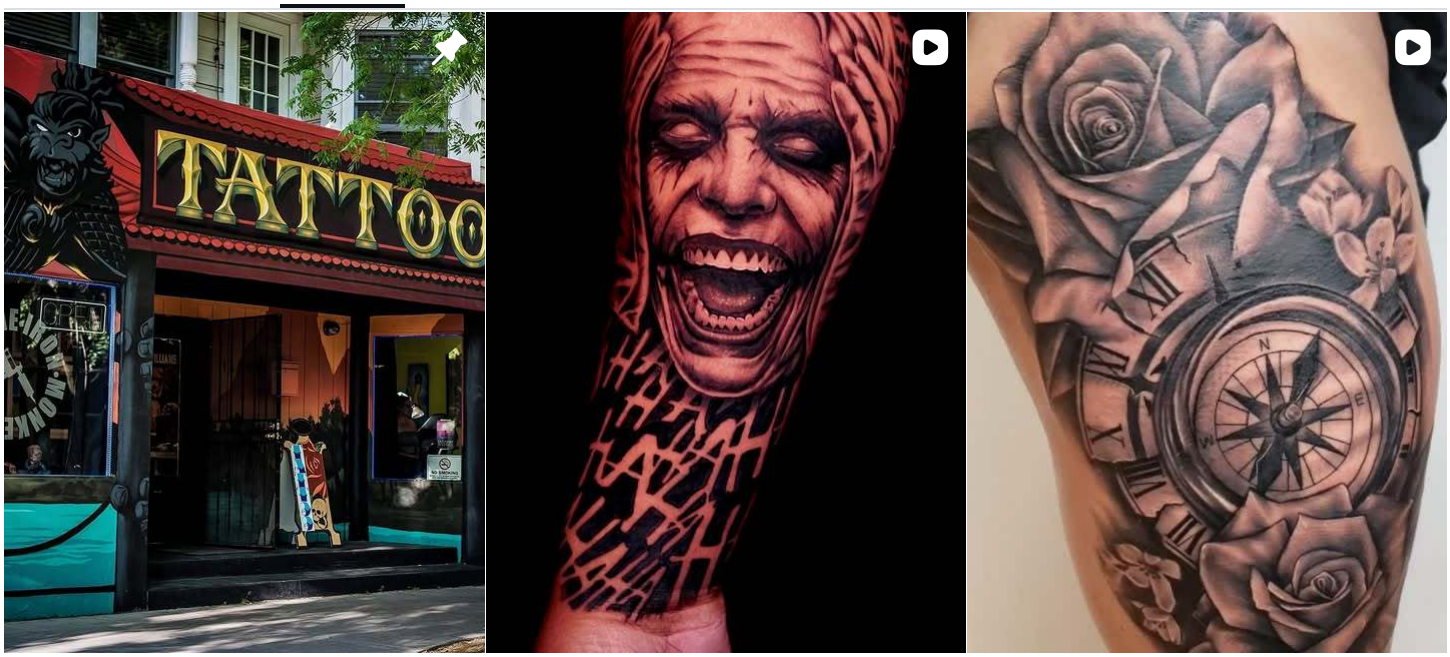
theironmonkeytattoo

THE IRON MONKEY 🐒 Sacramento Tattoo Studio

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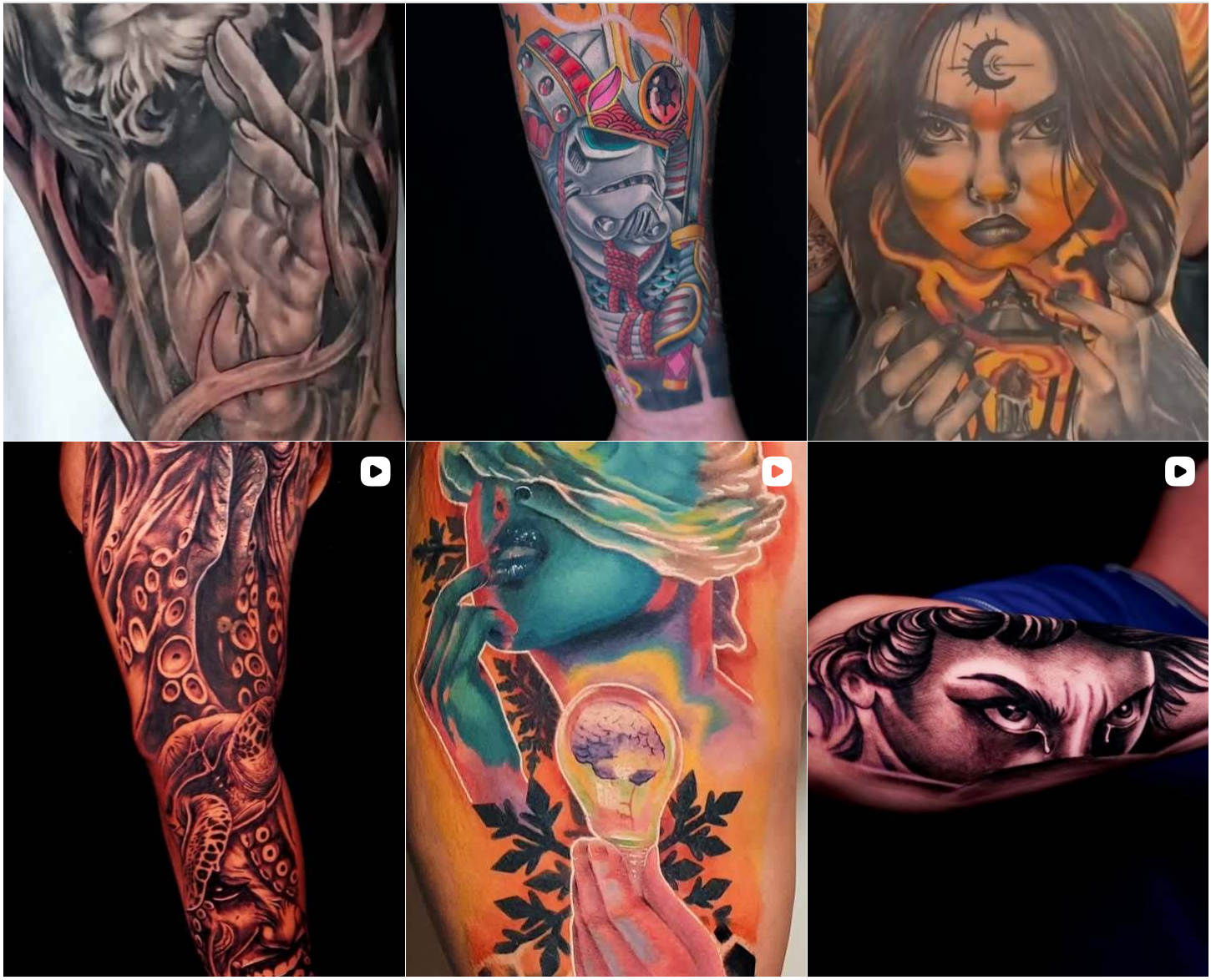
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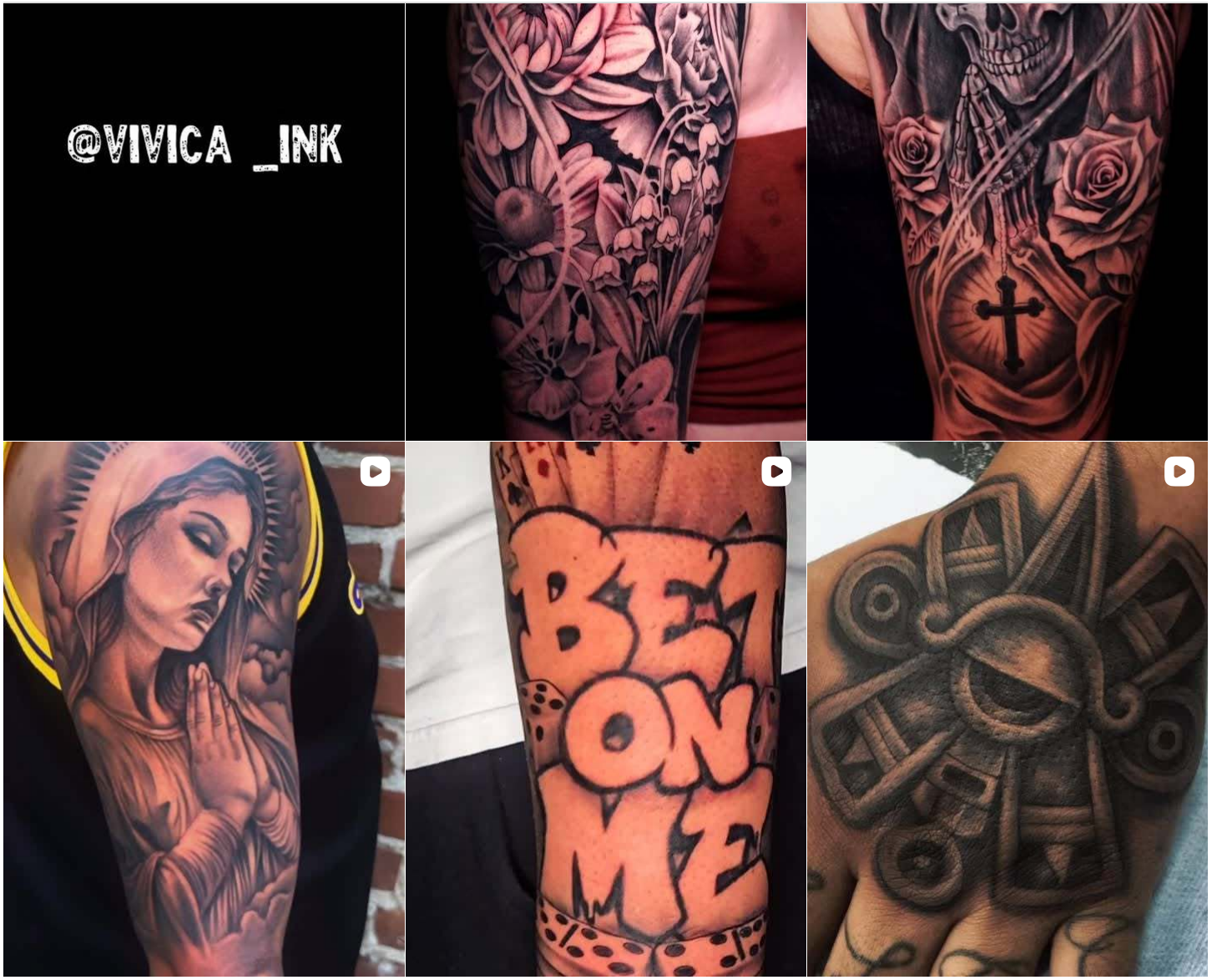
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Exhibit B - Documents for Beneficiary

PABLO JORGE SANTOS

Tattoo Artist | Realism | Extreme Cover-up | Portraits

Natal, Rio Grande do Norte, Brazil | pablojorgearte@gmail.com | +55 84 98708-8786

Instagram: @pablojorgetattoo | YouTube: Pablo Jorge Tattoo | Podcast: Arretado com Pablo Jorge Tattoo

PROFESSIONAL PROFILE

I am a tattoo artist with 20 years of experience, specialized in realism (black & gray and color), extreme cover-ups, portraits, and full-color tattoos. Throughout my career, I have developed an artistic approach focused not only on aesthetic transformation but also on emotional transformation, redefining personal stories through skin art. I have received more than 25 awards at tattoo conventions, including Best of Show titles, and have served as a technical judge in industry competitions. I developed a signature solid shading technique and have established my work as a mentor and trainer of professionals, having led workshops and both group and individual mentorship. My work has been published in national and international media outlets and referenced in articles about world sports personalities.

WORK EXPERIENCE

Owner and Head Tattoo Artist | Pablo Jorge Tattoo | Dec/2024 – present

Natal, Rio Grande do Norte, Brazil

- I fully manage the studio, including operations, marketing, and commercial strategies.
- I directly lead the team of tattoo artists, monitoring technical development and ensuring quality and safety standards.
- I train and supervise team professionals, ensuring consistency and excellence in results.
- I have supported the development of professionals who have won awards and opportunities in other states after training periods with me.

Lead Tattoo Artist (Realism) and Workshop Organizer | Pablo Jorge Tattoo | May/2023 – Sep/2024

Natal, Rio Grande do Norte, Brazil

- I worked as lead tattoo artist specializing in realism and contributed to the management and planning of marketing initiatives and technical training.
- I organized the workshop with tattoo artist Bruno Amaral (after touring Europe), featuring a group class for 15 tattoo artists and artistic collaboration for practical application.
- I delivered my own in-person workshop for 5 tattoo artists, teaching my signature solid shading technique.
- I created, organized, and led a guided mentorship program with 10 tattoo artists tattooing simultaneously under my supervision and technical guidance.

Head Tattoo Artist (Partnership) and Team Manager | Diana Tavares Studio / Pablo Jorge Tattoo | Nov/2022 *Natal, Rio Grande do Norte, Brazil*

- In partnership with the studio, I worked as head tattoo artist and led a multidisciplinary team, contributing to performance, training, and digital presence.
- I developed a concept of an integrated experience (tattooing + beauty/spa services) to differentiate the customer experience and elevate service standards.

Head Tattoo Artist and Training Lead | PJ Tattoo Store | Oct/2020

Natal, Rio Grande do Norte, Brazil

- I participated in the implementation of the unit, from concept to operational structuring, and in the formation of the team.
- I trained professionals and aligned standards of service, technique, and performance to ensure efficient team integration.

Technical Lead and Concept Designer | Pablo Jorge Tattoo Mar/2018

Natal, Rio Grande do Norte, Brazil

- I conceived, designed, and implemented an integrated tattoo and barbershop operation, with an expanded team and structured processes.
- I worked as lead realism tattoo artist and was responsible for technical supervision, quality control, and standardization of procedures.

Freelance Professional Tattoo Artist | approx. 2005 – 2018

Natal, Rio Grande do Norte, Brazil

- I began my professional career as a tattoo artist, progressively developing my technique and client base.
- I gradually specialized in realism, black & gray, and complex cover-ups.
- I participated in regional and national tattoo conventions, earning awards and recognition in the industry.

WORKSHOPS, MENTORING, AND TEACHING ACTIVITIES

Advanced Solid Shading Mentorship Seminar

Speaker | May/2024

Solid Shading Workshop

Instructor | Jan/2024 — I delivered the workshop to 5 tattoo artists, including a live demonstration and presentation of my signature technique.

Guided Group Mentorship

Mentor | May/2023 – Sep/2024 — I led a simultaneous mentorship with 10 tattoo artists, each tattooing individually under my supervision and real-time technical correction. An unprecedented format in the state of Rio Grande do Norte.

Individual Mentorship (Private)

Mentor | Jun/2021 — I conducted a 7-day immersive mentorship focused on solid shading and execution technique, with direct supervision and individualized correction.

Organization of Bruno Amaral Workshop

Organizer | May/2023 – Sep/2024 — I organized a workshop with a guest tattoo artist (after a European tour), bringing together 15 tattoo artists for a group class with an artistic collaboration.

EXPERIENCE AS A JUDGE AT TATTOO CONVENTIONS

Psycko Expo Tattoo

Technical Judge | Guarabira, Paraíba, Brazil | 2018

Tattoo Artists Meeting of Belo Jardim

Technical Judge | Belo Jardim, Pernambuco, Brazil | 2019

TATTOO CONVENTION AWARDS

Throughout my career, I have received more than 25 awards at tattoo conventions in Brazil, including Best of Show titles and honorable mentions in categories such as realism, black & gray, color, and extreme cover-up.

CONTINUING EDUCATION

Color Realism Workshop | Jeferson Silva Tattoo
Participant | Currais Novos, Rio Grande do Norte, Brazil | May/2025

Dual Workshop on Color Realism and Black & Gray | Rodrigo Lopes and Jorge Marco
Participant | Sep/2025

Color Pigmentation Workshop | Gil Pereira
Participant | 2012

MEDIA AND PUBLICATIONS

Tattoo2me — Most recommended tattoo artists in Rio Grande do Norte (2018)

AP702 — 10 tattoo artists from natal you should know (Jan/2015)

Tribuna do Norte — In six months, tattoo artist quadruples revenue (Jan/2018)

GE/Globo — Feature on Ítalo Ferreira — my tattoo referenced (Apr/2018)

Globoplay — Video — Ítalo Ferreira tattoo (Apr/2018)

Mulher.com — Full of tattoos, Ítalo Ferreira's body features a design celebrating a special victory (Jul/ 2021)

Ripping Magazine — International publication — Tattooing the Campaign (Jan/2019)

Tattoo2me — Pablo Jorge and the art of erasing scars through tattooing (Jan/2026)

YouTube (Podcast) — Arretado com Pablo Jorge Tattoo — my professional journey

TECHNICAL AND ARTISTIC SKILLS

- Realism (Black & Gray and Color)
- Extreme cover-up and aesthetic reconstruction
- Portraits and high-complexity full-color tattoos
- Proprietary solid shading technique
- Mentoring, training, and professional development
- Studio management, team leadership, and process standardization
- Marketing and brand positioning

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



Date: July 8, 2026.

PABLO JORGE SANTOS

Tatuador Artístico | Realismo | Cobertura Extrema | Retratos

Natal, RN, Brasil | pablojorgearte@gmail.com | +55 84 98708-8786

Instagram: @pablojorgetattoo | YouTube: Pablo Jorge Tattoo | Podcast: Arretado com Pablo Jorge Tattoo

PERFIL PROFISSIONAL

Sou tatuador com 20 anos de experiência, especializado em realismo (black & gray e colorido), coberturas extremas (cover-up), retratos e tatuagens em full color. Ao longo da minha trajetória, desenvolvi uma abordagem artística centrada na transformação não apenas estética, mas também emocional; ressignificando histórias pessoais por meio da arte na pele. Acúmulo mais de 25 premiações em convenções de tatuagem, incluindo títulos de Melhor do Evento (Best of Show), e atuei como jurado técnico em competições do setor. Desenvolvi uma técnica autoral de sombras sólidas e consolidei minha atuação como mentor e formador de profissionais, tendo liderado workshops, mentorias coletivas e individuais. Meu trabalho foi publicado em veículos de mídia nacionais e internacionais e referenciado em matérias sobre personalidades do esporte mundial.

TRAJETÓRIA PROFISSIONAL

Proprietário e Tatuador Chefe | Pablo Jorge Tattoo | dez/2024 – presente
Natal, RN, Brasil

- Gerencio integralmente o estúdio, incluindo operações, marketing e estratégias comerciais.
- Lidero diretamente a equipe de tatuadores, acompanhando o desenvolvimento técnico e garantindo padrões de qualidade e segurança.
- Treino e supervisiono os profissionais da equipe, assegurando consistência e excelência nos resultados.
- Apoiei a evolução de profissionais que conquistaram premiações e oportunidades em outros estados após períodos de treinamento comigo.

Tatuador Principal (Realismo) e Organizador de Workshops | Pablo Jorge Tattoo | mai/2023 – set/2024
Natal, RN, Brasil

- Atuei como tatuador principal em realismo e contribuí com a gestão e planejamento de ações de marketing e treinamento técnico.
- Organizei o workshop do tatuador Bruno Amaral (após turnê pela Europa), com aula coletiva para 15 tatuadores e colab artística para aplicação prática.
- Ministrei meu próprio workshop presencial para 5 tatuadores, ensinando minha técnica autoral de sombras sólidas.
- Criei, organizei e conduzi uma mentoria guiada com 10 tatuadores tatuando simultaneamente sob minha supervisão e orientação técnica.

Tatuador-Chefe (Parceria) e Gestor de Equipe | Diana Tavares Estúdio / Pablo Jorge Tattoo | nov/2022
Natal, RN, Brasil

- Em parceria com o estúdio, atuei como tatuador-chefe e liderei uma equipe multidisciplinar, contribuindo para performance, treinamento e presença digital.
- Idealizei um conceito de experiência integrada (tatuagem + serviços de beleza/spa) para diferenciar o atendimento e elevar o padrão de experiência do cliente.

Tatuador-Chefe e Líder de Treinamento | PJ Tattoo Store | out/2020
Natal, RN, Brasil

- Participei da implantação da unidade, do conceito à estruturação operacional, e da formação do time.
- Capacitei profissionais e alinhei padrões de atendimento, técnica e performance para integração eficiente das equipes.

Idealizador e Líder Técnico | Pablo Jorge Tattoo | mar/2018

Natal, RN, Brasil

- Idealizei, projetei e implementei uma operação integrada a barbearia, com equipe ampliada e processos estruturados.
- Atuei como tatuador principal em realismo e fui responsável por supervisão técnica, qualidade e padronização de procedimentos.

Tatuador Profissional Autônomo | aprox. 2005 – 2018

Natal, RN, Brasil

- Iniciei minha carreira profissional como tatuador, desenvolvendo progressivamente minha técnica e clientela.
- Especializei-me gradualmente em realismo, black & gray e coberturas complexas.
- Participei de convenções de tatuagem regionais e nacionais, acumulando premiações e reconhecimento no setor.

WORKSHOPS, MENTORIAS E ATIVIDADES DE ENSINO

Seminário de Mentoria Avançada em Sombras Sólidas

Palestrante | mai/2024

Workshop de Sombras Sólidas

Instrutor | jan/2024 — Ministrei o workshop para 5 tatuadores, com demonstração ao vivo e transmissão da minha técnica autoral.

Mentoria Coletiva Guiada

Mentor | mai/2023 – set/2024 — Conduzi mentoria simultânea com 10 tatuadores, cada um tatuando individualmente sob minha supervisão e correção técnica em tempo real. Formato inédito no estado do Rio Grande do Norte.

Mentoria Individual (Particular)

Mentor | jun/2021 — Conduzi mentoria de 7 dias com imersão completa, focada em sombras sólidas e técnica de execução, com supervisão direta e correção individualizada.

Organização do Workshop de Bruno Amaral

Organizador | mai/2023 – set/2024 — Organizei workshop com tatuador convidado (pós-turnê europeia), reunindo 15 tatuadores em aula coletiva com colab artística.

ATUAÇÃO COMO JURADO EM CONVENÇÕES

Psycko Expo Tattoo

Jurado Técnico | Guarabira, PB, Brasil | 2018

Encontro de Tatuadores de Belo Jardim

Jurado Técnico | Belo Jardim, PE, Brasil | 2019

PREMIAÇÕES EM CONVENÇÕES DE TATUAGEM

Ao longo da minha carreira, acumulei mais de 25 premiações em convenções de tatuagem no Brasil, incluindo títulos de Melhor do Evento (Best of Show) e menções honrosas em categorias de realismo, black & gray, colorido e cobertura extrema.

EDUCAÇÃO CONTINUADA

Workshop de Realismo Colorido | Jeferson Silva Tattoo
Participante | Currais Novos, RN, Brasil | mai/2025

Workshop Duplo de Realismo Colorido e Black & Gray | Rodrigo Lopes e Jorge Marco
Participante | set/2025

Workshop de Pigmentação Colorida | Gil Pereira
Participante | 2012

MÍDIA E PUBLICAÇÕES

Tattoo2me — Tatuadores mais indicados do Rio Grande do Norte (2018)

AP702 — 10 tatuadores natalenses que você deveria conhecer (jan/2015)

Tribuna do Norte — Em seis meses, tatuador quadruplica faturamento (jan/2018)

GE/Globo — Matéria sobre Ítalo Ferreira — minha tatuagem referenciada (abr/2018)

Globoplay — Vídeo — tatuagem de Ítalo Ferreira (abr/2018)

Mulher.com — Repleto de tatuagens, corpo de Ítalo Ferreira tem desenho que celebra vitória especial (jul/2021)

Ripping Magazine — Publicação internacional — Tatuándose la Campaña (jan/2019)

Tattoo2me — Pablo Jorge e a arte de apagar cicatrizes com tatuagem (jan/2026)

YouTube (Podcast) — Arretado com Pablo Jorge Tattoo — minha trajetória profissional

HABILIDADES TÉCNICAS E ARTÍSTICAS

- Realismo (Black & Gray e Colorido)
- Cobertura extrema (cover-up) e reconstrução estética
- Retratos e tatuagens full color de alta complexidade
- Técnica autoral de sombras sólidas
- Mentoria, treinamento e desenvolvimento de profissionais
- Gestão de estúdio, liderança de equipes e padronização de processos
- Marketing e posicionamento de marca


PABLO
JORGE
TATTOO STUDIO



WHO IS PABLO JORGE?

Pablo Jorge

has been a tattoo artist for over 20 years, with an artistic journey that began in childhood through the visual arts and music.

A specialist in black-and-gray realism, color realism, and extreme cover-ups, he has built recognition by transforming stories onto skin and restoring self-esteem through art.

With more than 25 national and international awards, he has served as a judge at industry events, tattooed prominent figures in Brazil, and trained numerous tattoo artists who now work professionally throughout Brazil and abroad.

COVER-UP TATTOOS

A COVER-UP IS MUCH MORE THAN SIMPLY CONCEALING AN OLD TATTOO—IT IS GIVING THAT SKIN A NEW STORY.

EACH PROJECT REQUIRES TECHNICAL EXPERTISE, ARTISTIC VISION, AND STRATEGIC PLANNING. EXTREME COVER-UPS, IN PARTICULAR, ARE AMONG THE GREATEST CHALLENGES IN TATTOOING, AS THEY DEMAND PRECISE PLANNING, MASTERY OF CONTRAST, DEPTH, AND COMPOSITION. THESE ARE PROJECTS THAT FEW ARTISTS ARE WILLING TO UNDERTAKE.

WHAT WAS ONCE A SOURCE OF DISCOMFORT IS TRANSFORMED INTO A SOURCE OF PRIDE. STORIES THAT NEEDED TO BE ERASED ARE GIVEN NEW MEANING, AND THE SKIN ONCE AGAIN REFLECTS WHO THAT PERSON TRULY IS TODAY.

EVERY COVER-UP CARRIES A TRANSFORMATION.

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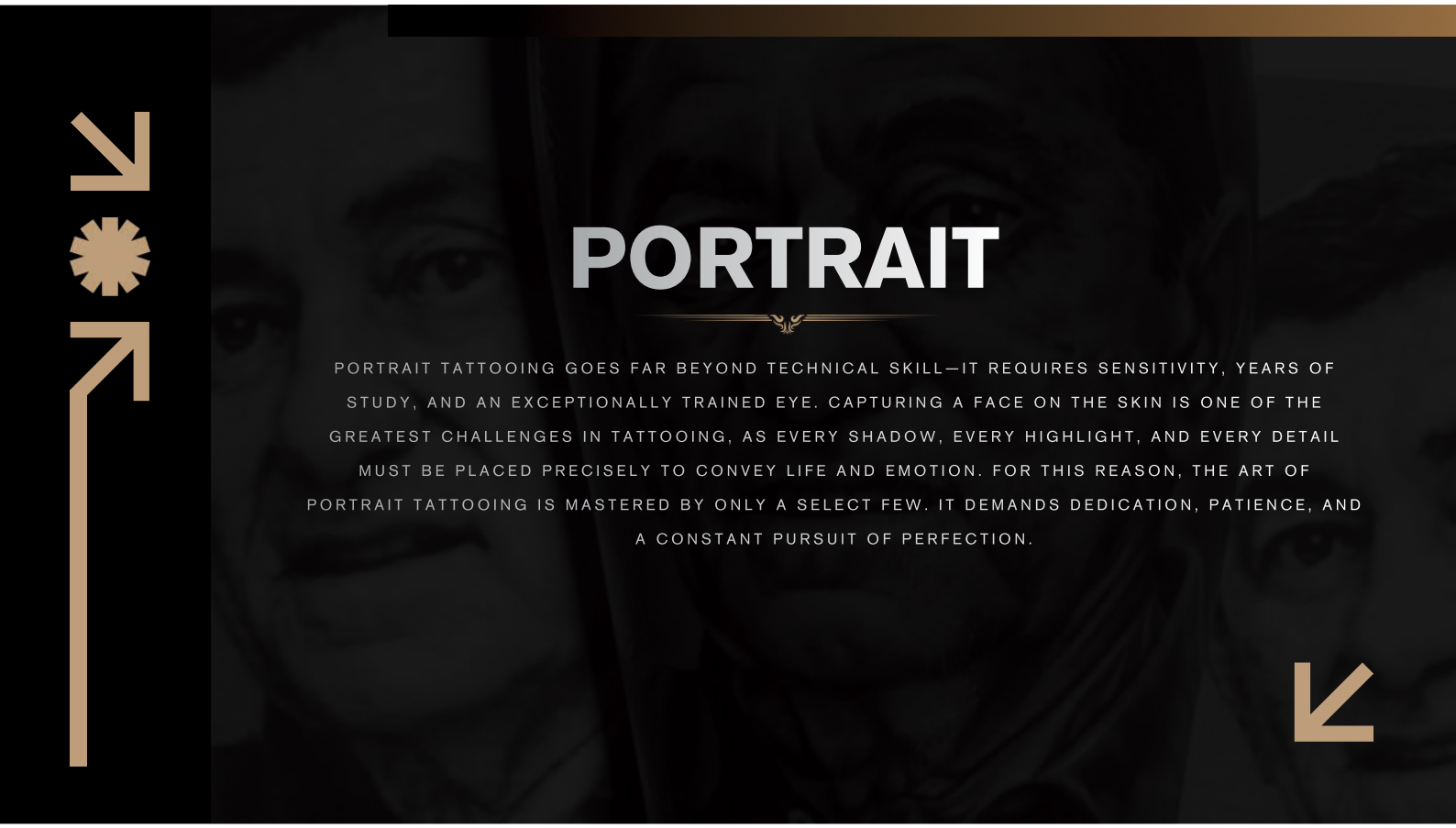












PORTRAIT

PORTRAIT TATTOOING GOES FAR BEYOND TECHNICAL SKILL—IT REQUIRES SENSITIVITY, YEARS OF STUDY, AND AN EXCEPTIONALLY TRAINED EYE. CAPTURING A FACE ON THE SKIN IS ONE OF THE GREATEST CHALLENGES IN TATTOOING, AS EVERY SHADOW, EVERY HIGHLIGHT, AND EVERY DETAIL MUST BE PLACED PRECISELY TO CONVEY LIFE AND EMOTION. FOR THIS REASON, THE ART OF PORTRAIT TATTOOING IS MASTERED BY ONLY A SELECT FEW. IT DEMANDS DEDICATION, PATIENCE, AND A CONSTANT PURSUIT OF PERFECTION.



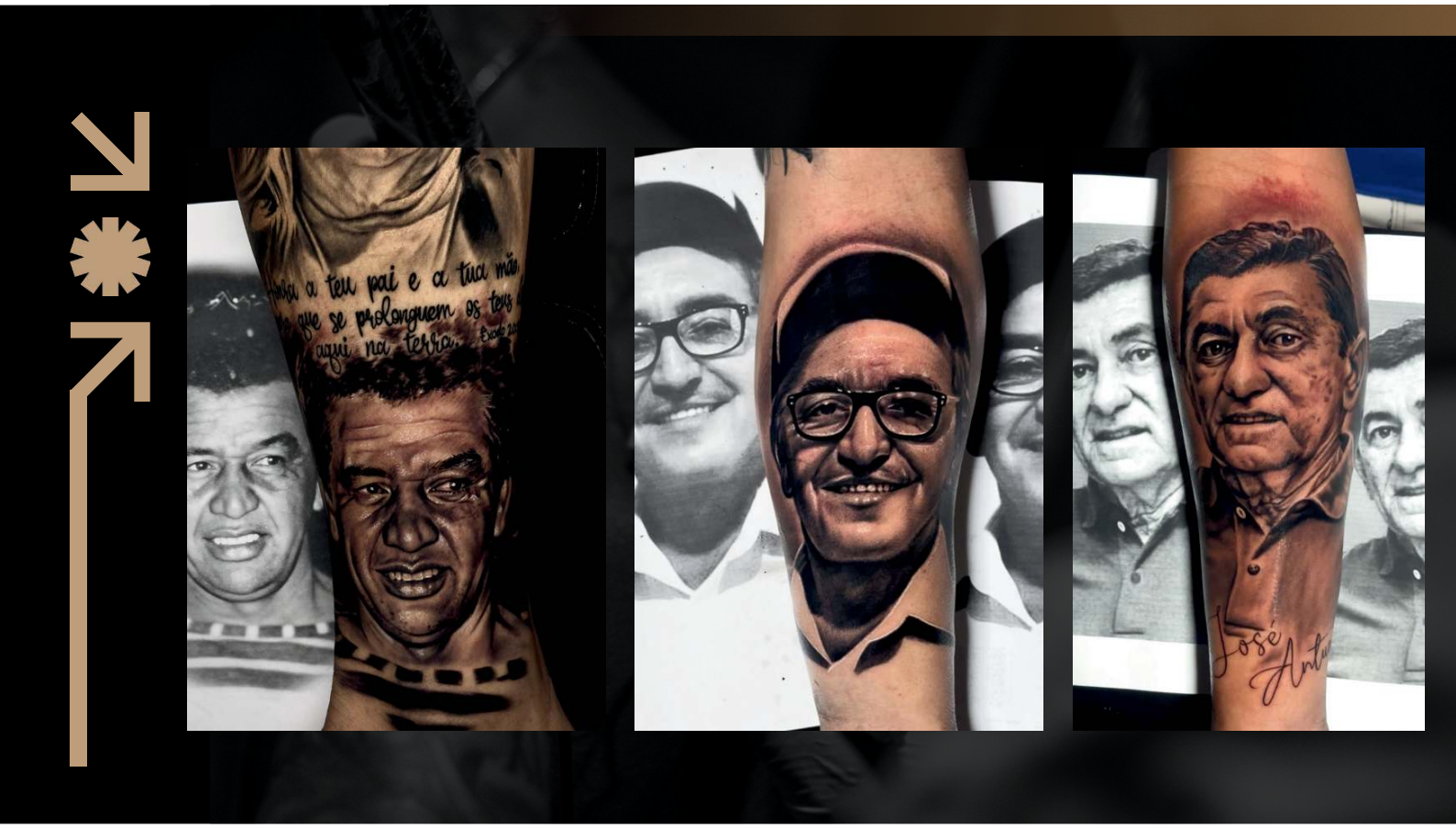



Theo
Tinna






Enzo


a teu pai e a tua mãe,
se prolonguem os teus
aqui na terra.

BLACK AND GRAY

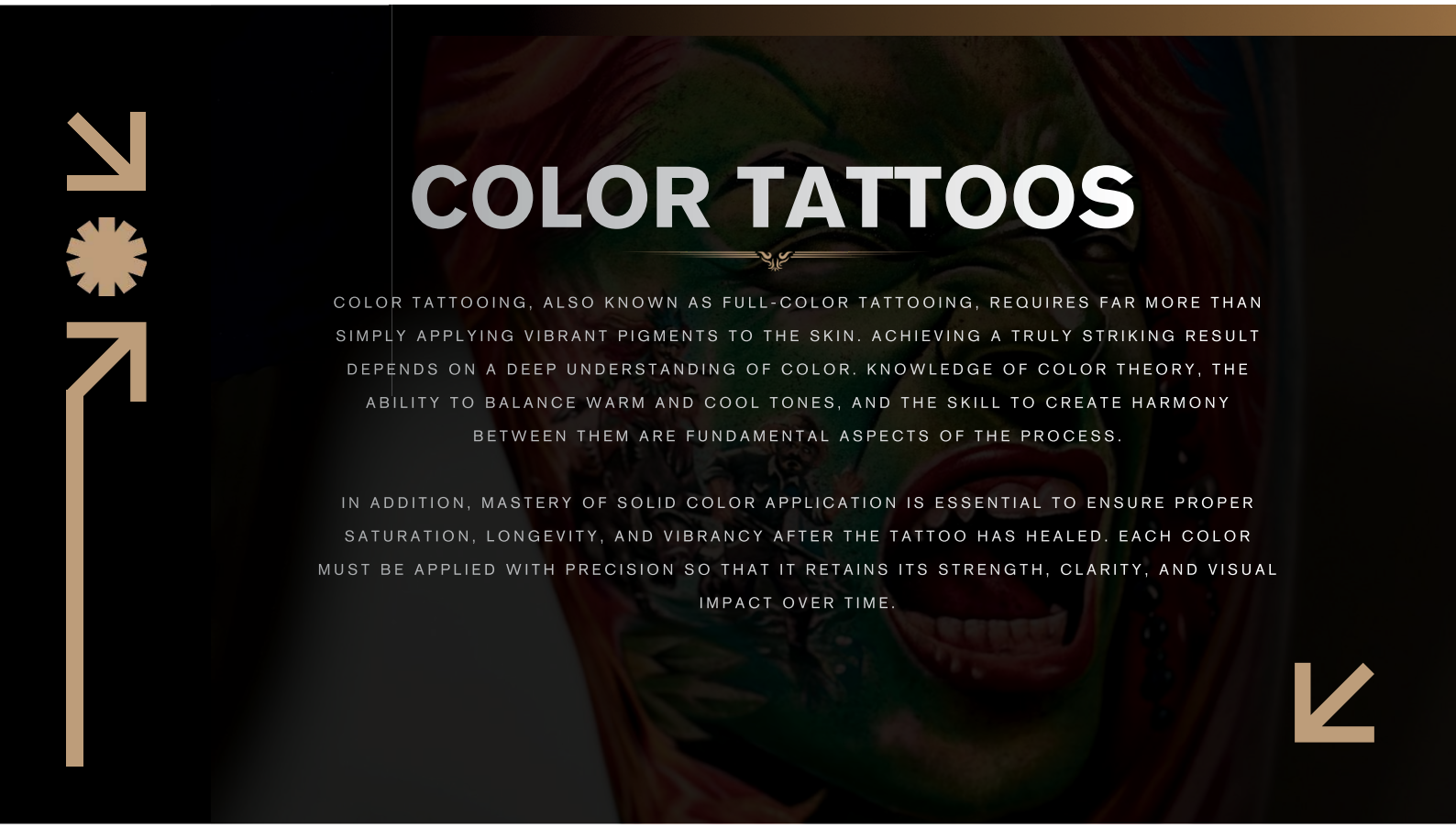
BLACK-AND-GRAY TATTOOING IS ONE OF THE STRONGEST FOUNDATIONS OF THE ART ON THE SKIN. EVERYDAY STUDIO PRACTICE REQUIRES FAR MORE THAN TECHNICAL SKILL ALONE. IT DEMANDS SENSITIVITY, CONTROL, AND YEARS OF EXPERIENCE TO MASTER THE PROPER APPLICATION OF CONTRAST, SHADING, AND HIGHLIGHTS.

EVERY DETAIL MUST BE CAREFULLY PLANNED AND EXECUTED WITH PRECISION. THE DEPTH OF THE BLACK TONES, THE SMOOTHNESS OF THE GRADIENTS, AND THE EXACT PLACEMENT OF HIGHLIGHTS ARE ALL ESSENTIAL TO ENSURE THAT, ONCE HEALED, THE TATTOO SETTLES NATURALLY AND HARMONIOUSLY INTO THE CLIENT'S SKIN. WHEN THESE ELEMENTS ARE IN BALANCE, THE RESULT COMES TO LIFE, CREATING A WORK OF ART THAT RETAINS ITS STRENGTH, CLARITY, AND BEAUTY OVER TIME.









COLOR TATTOOS

COLOR TATTOOING, ALSO KNOWN AS FULL-COLOR TATTOOING, REQUIRES FAR MORE THAN SIMPLY APPLYING VIBRANT PIGMENTS TO THE SKIN. ACHIEVING A TRULY STRIKING RESULT DEPENDS ON A DEEP UNDERSTANDING OF COLOR. KNOWLEDGE OF COLOR THEORY, THE ABILITY TO BALANCE WARM AND COOL TONES, AND THE SKILL TO CREATE HARMONY BETWEEN THEM ARE FUNDAMENTAL ASPECTS OF THE PROCESS.

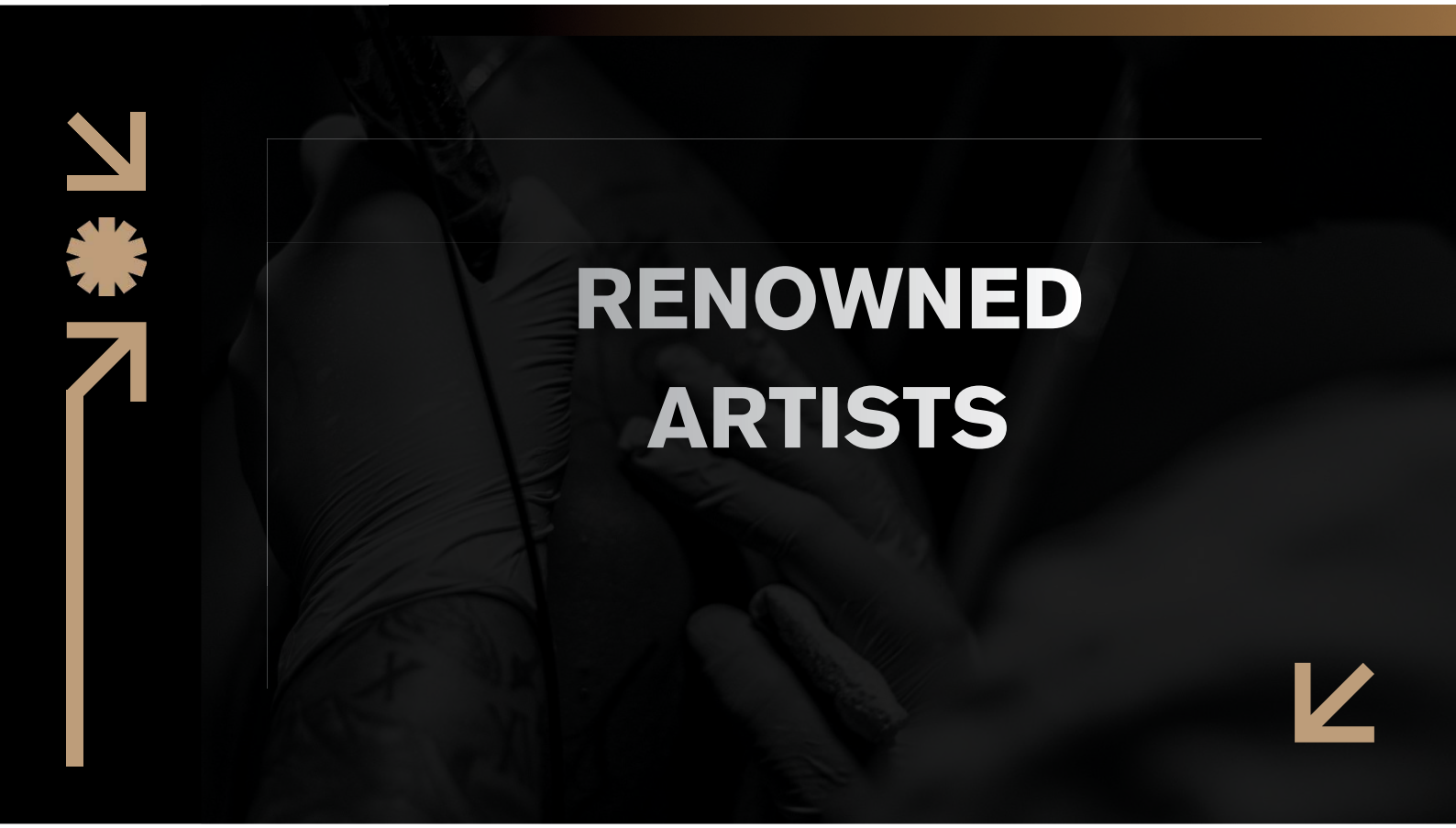
IN ADDITION, MASTERY OF SOLID COLOR APPLICATION IS ESSENTIAL TO ENSURE PROPER SATURATION, LONGEVITY, AND VIBRANCY AFTER THE TATTOO HAS HEALED. EACH COLOR MUST BE APPLIED WITH PRECISION SO THAT IT RETAINS ITS STRENGTH, CLARITY, AND VISUAL IMPACT OVER TIME.

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TATOO STUDIO








RENOWNED
ARTISTS



THABATA



ALLAN BBB



LÉO SANTANNA



DANIEL DIAU



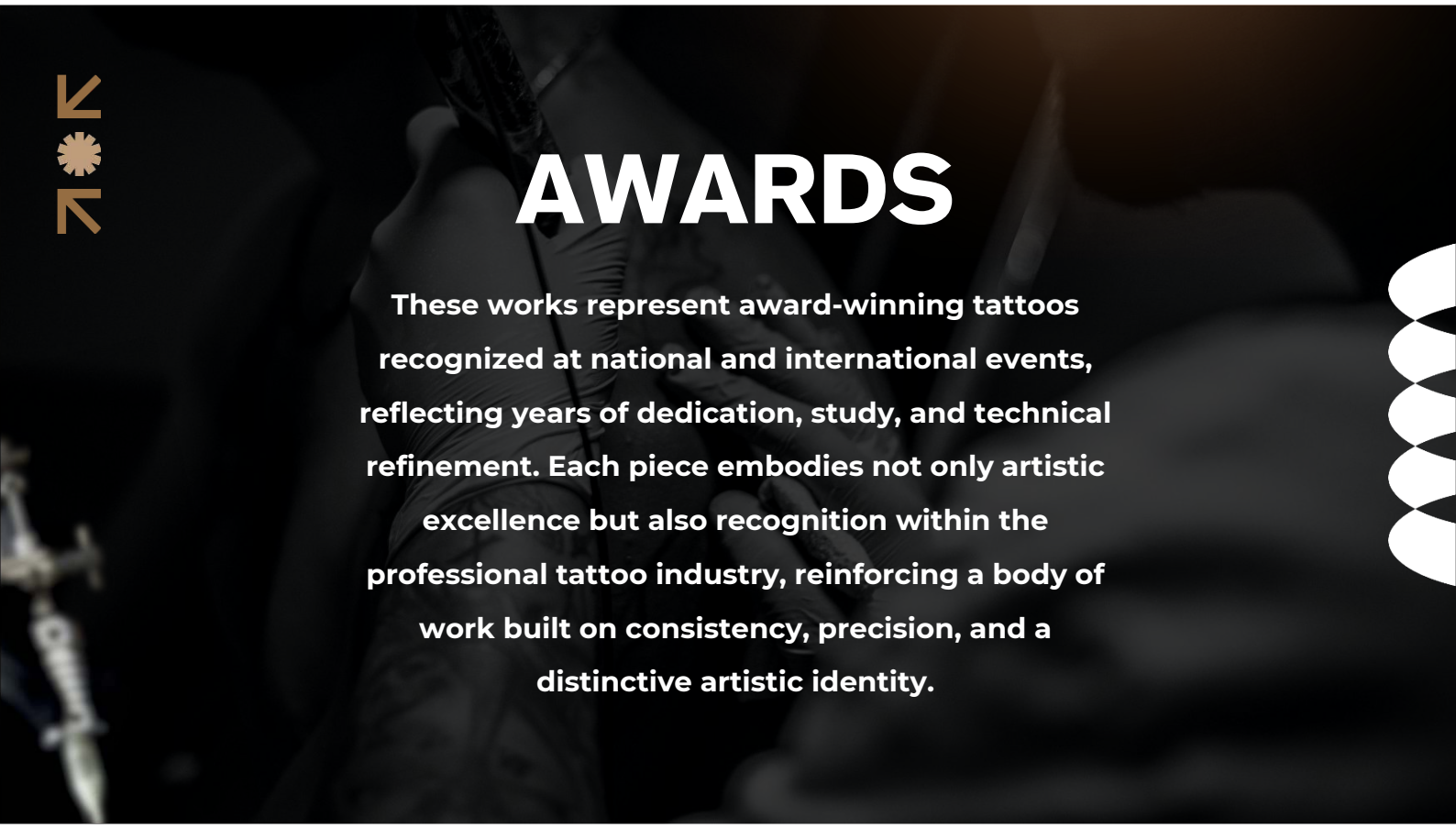
PATRICK PITBULL



ÍTALO FERREIRA



LÉO SOUZA



AWARDS

These works represent award-winning tattoos recognized at national and international events, reflecting years of dedication, study, and technical refinement. Each piece embodies not only artistic excellence but also recognition within the professional tattoo industry, reinforcing a body of work built on consistency, precision, and a distinctive artistic identity.





BEST HEALED ARM SLEEVE TATTOO
TATTOO ARTISTS MEETING
MACEIÓ 2025





BEST ART FUSION
TATTOO ARTISTS MEETING
MACEIÓ 2025



BEST ARM SLEEVE TATTOO, SUNSET TATTOO EXPO 2025





BEST ART FUSION TATTOO SUNSET TATTOO EXPO 2025









BEST REALISM TATTOO SERIDÓ TATTOO INK - RIO GRANDE DO NORTE (RN) 2025





JUDGE, TATTOO ARTISTS MEETING, BELO JARDIM - PERNAMBUCO 2019



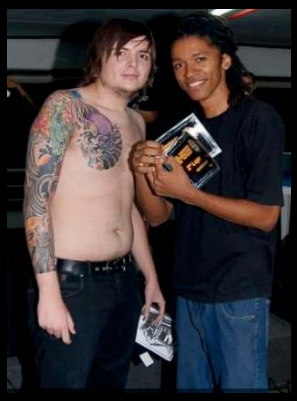
PSYCKO JURY PANEL
TATTOO EXPO - PARAÍBA 2018



BEST FEMININE
TATTOO,
NATAL-RN
INTERNATIONAL
CONVENTION 2008



BEST BACKPIECE
TATTOO
NATAL
INTERNATIONAL
TATTOO
CONVENTION 2008



2ND PLACE,
ORIENTAL
CATEGORY
NATAL-RN
INTERNATIONAL
CONVENTION 2007





BEST BRAZILIAN-THEMED TATTOO, TATTOO WEEK NATAL, RIO GRANDE DO NORTE, 2017



2ND PLACE – REALISM CATEGORY, PSYCKO EXPO TATTOO, 2016



BEST COLOR TATTOO, NADERM FAMILY FESTIVAL, 2014



AWARDS – NADERM FAMILY FESTIVAL

1ST PLACE – REALISM

1ST PLACE – COLOR TATTOO FEST TATTOO MOSSORÓ

1ST PLACE – COMICS CATEGORY

2ND PLACE – PORTRAIT CATEGORY

2ND PLACE – BEST OF SHOW

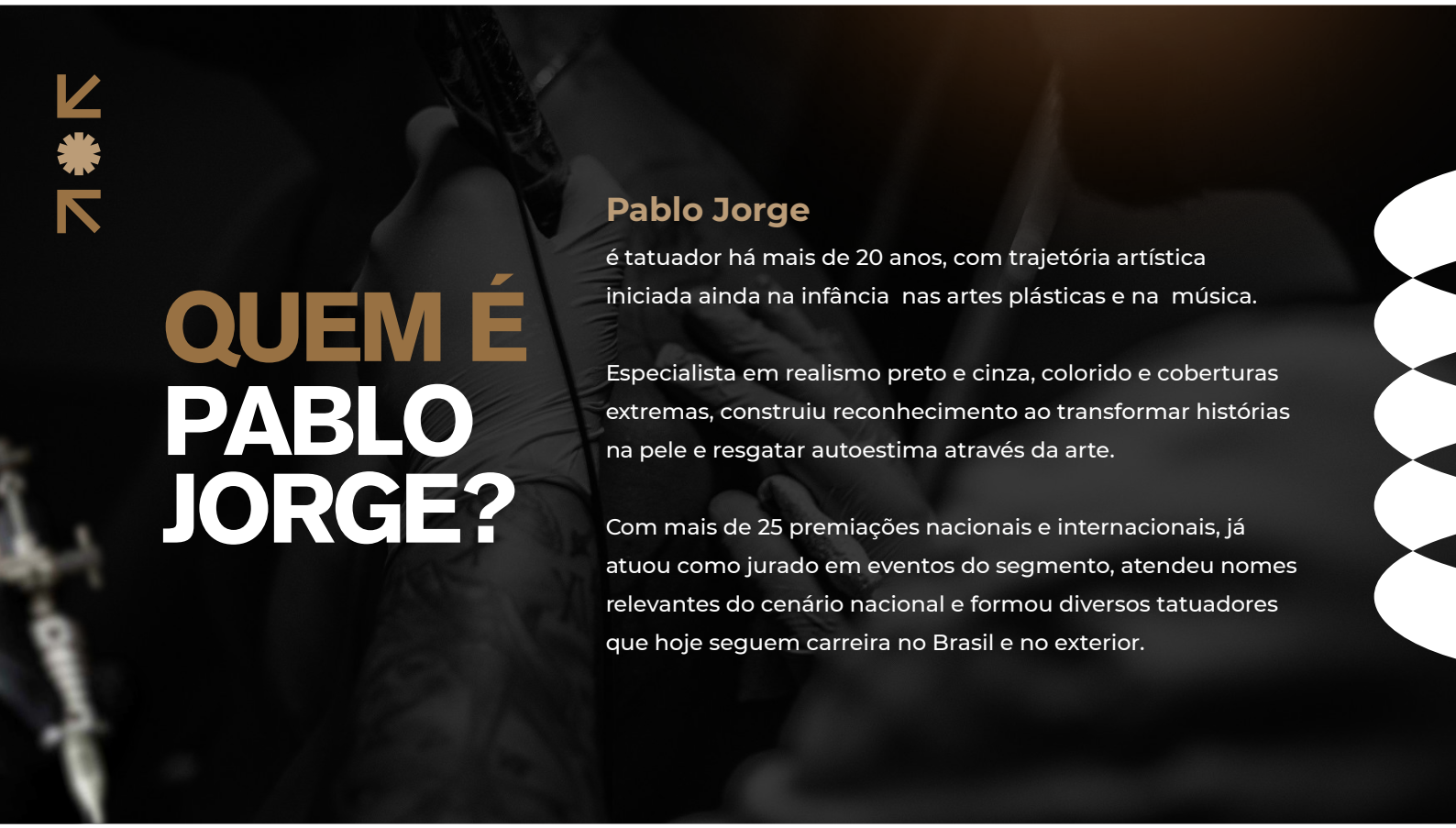

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I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English as a qualified translator fluent in both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

Marina Viana

Date: June 9, 2026


PABLO
JORGE
TATOO STUDIO



QUEM É PABLO JORGE?

Pablo Jorge

é tatuador há mais de 20 anos, com trajetória artística iniciada ainda na infância nas artes plásticas e na música.

Especialista em realismo preto e cinza, colorido e coberturas extremas, construiu reconhecimento ao transformar histórias na pele e resgatar autoestima através da arte.

Com mais de 25 premiações nacionais e internacionais, já atuou como jurado em eventos do segmento, atendeu nomes relevantes do cenário nacional e formou diversos tatuadores que hoje seguem carreira no Brasil e no exterior.

COBERTURA

A COBERTURA É MUITO MAIS DO QUE ESCONDER UMA TATUAGEM ANTIGA — É DAR ÀQUELA PELE UMA NOVA HISTÓRIA.

CADA PROJETO EXIGE TÉCNICA, VISÃO ARTÍSTICA E ESTRATÉGIA. COBERTURAS EXTREMAS, PRINCIPALMENTE, ESTÃO ENTRE OS MAIORES DESAFIOS DA TATUAGEM, POIS EXIGEM PLANEJAMENTO PRECISO, DOMÍNIO DE CONTRASTE, PROFUNDIDADE E COMPOSIÇÃO. SÃO TRABALHOS QUE POUCOS ARTISTAS SE DISPÕEM A ENFRENTAR.

O QUE ANTES ERA MOTIVO DE INCÔMODO SE TRANSFORMA EM ORGULHO. HISTÓRIAS QUE PRECISAVAM SER APAGADAS GANHAM NOVOS SIGNIFICADOS, E A PELE VOLTA A REPRESENTAR QUEM A PESSOA REALMENTE É HOJE.

CADA COBERTURA CARREGA UMA TRANSFORMAÇÃO.

PABLO JORGE
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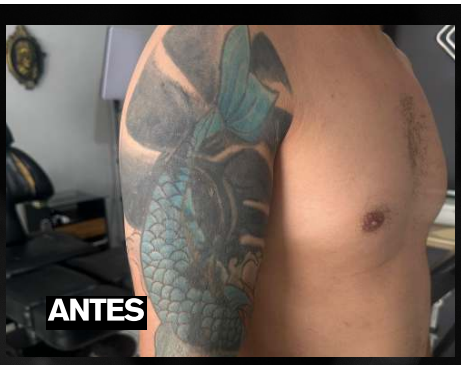








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PORTRAIT

A TATUAGEM PORTRAIT VAI MUITO ALÉM DE TÉCNICA — ELA EXIGE SENSIBILIDADE, ANOS DE ESTUDO E UM OLHAR EXTREMAMENTE TREINADO. RETRATAR UM ROSTO NA PELE É UM DOS MAIORES DESAFIOS DA TATUAGEM, PORQUE CADA SOMBRA, CADA LUZ E CADA DETALHE PRECISA ESTAR NO LUGAR CERTO PARA TRANSMITIR VIDA E EMOÇÃO. POR ISSO, A ARTE DO RETRATO É PARA POUCOS: EXIGE DEDICAÇÃO, PACIÊNCIA E UMA BUSCA CONSTANTE PELA PERFEIÇÃO.



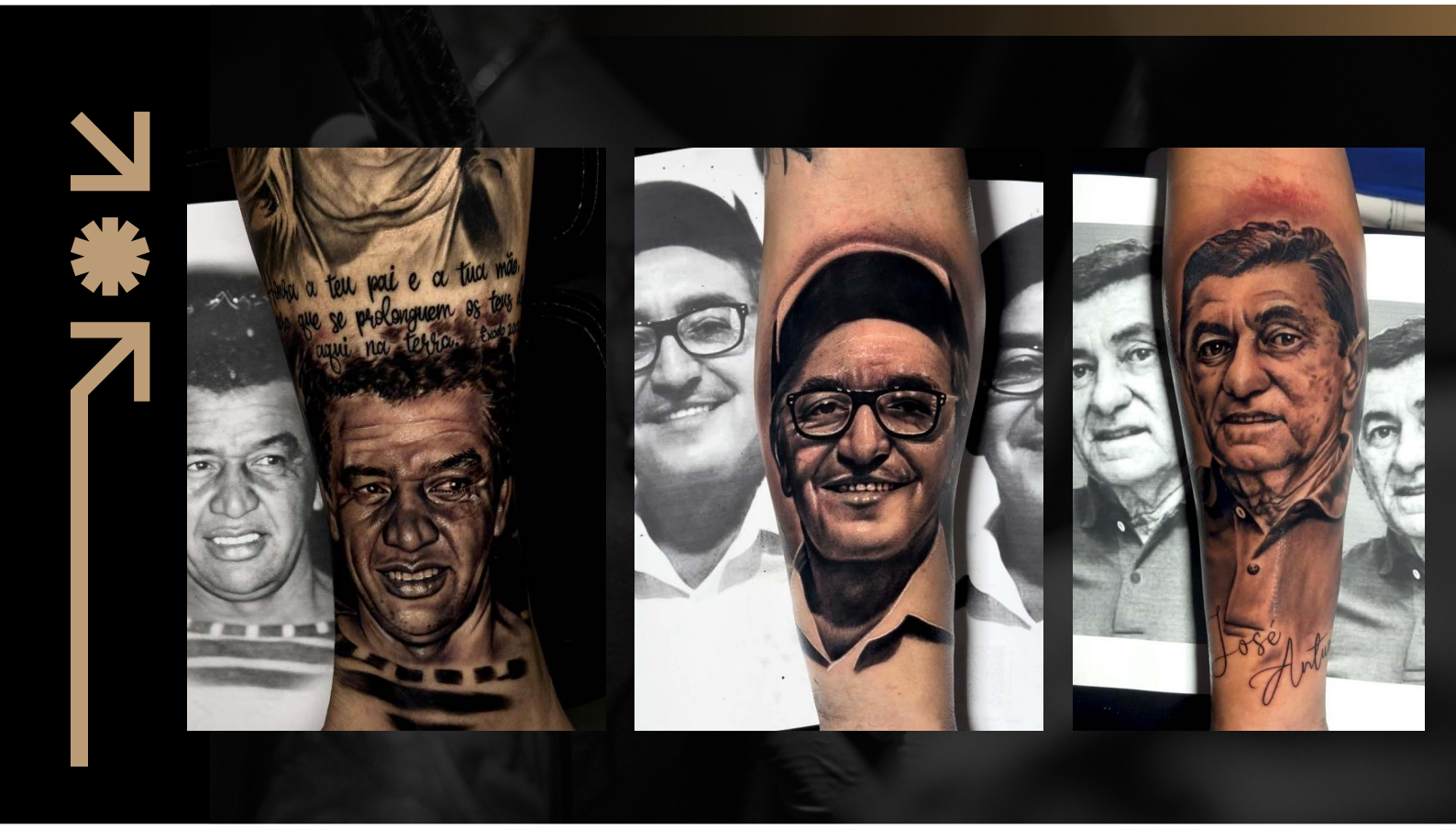



Theo
Tinna






Enzo


a teu pai e a tua mãe,
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José

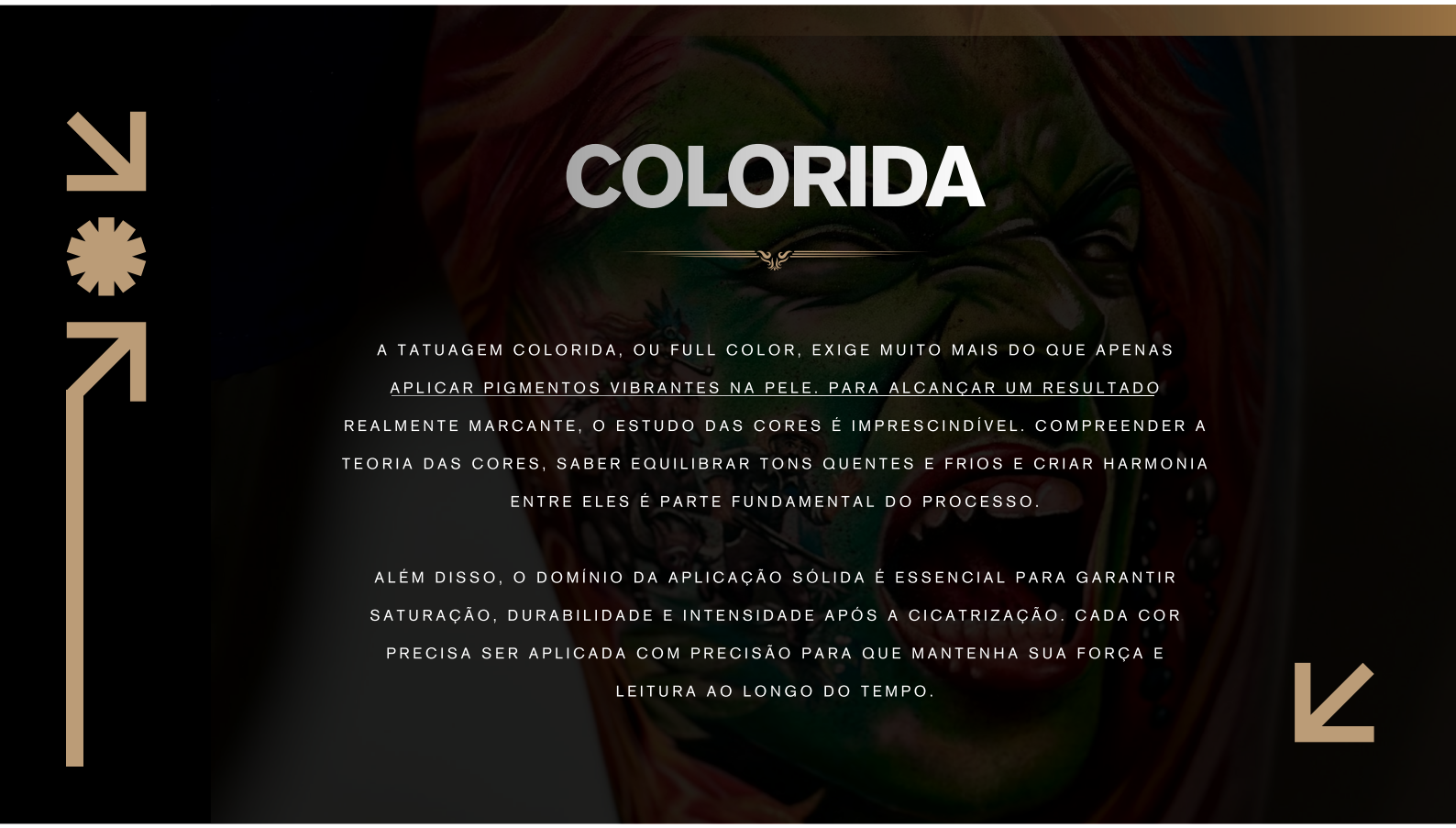
PRETO E CINZA

A TATUAGEM EM PRETO E CINZA É UMA DAS BASES MAIS SÓLIDAS DA ARTE NA PELE. NO DIA A DIA DO ESTÚDIO, ELA EXIGE MUITO MAIS DO QUE APENAS TÉCNICA: PEDE SENSIBILIDADE, CONTROLE E ANOS DE PRÁTICA PARA DOMINAR A APLICAÇÃO CORRETA DE CONTRASTE, SOMBRA E LUZ.

CADA DETALHE PRECISA SER PENSADO COM PRECISÃO. A PROFUNDIDADE DO PRETO, A SUAVIDADE DOS DEGRADÊS E O POSICIONAMENTO EXATO DA LUZ SÃO FUNDAMENTAIS PARA QUE, APÓS A CICATRIZAÇÃO, A TATUAGEM SE ASSENTE PERFEITAMENTE NA PELE DO CLIENTE. QUANDO ESSES ELEMENTOS ESTÃO EM EQUILÍBRIO, O RESULTADO GANHA VIDA, CRIANDO UMA OBRA QUE MANTÉM FORÇA, LEITURA E BELEZA AO LONGO DO TEMPO.


C S
ND S MD
P M L B
S N S M V





COLORIDA

A TATUAGEM COLORIDA, OU FULL COLOR, EXIGE MUITO MAIS DO QUE APENAS APLICAR PIGMENTOS VIBRANTES NA PELE. PARA ALCANÇAR UM RESULTADO REALMENTE MARCANTE, O ESTUDO DAS CORES É IMPRESCINDÍVEL. COMPREENDER A TEORIA DAS CORES, SABER EQUILIBRAR TONS QUENTES E FRIOS E CRIAR HARMONIA ENTRE ELES É PARTE FUNDAMENTAL DO PROCESSO.

ALÉM DISSO, O DOMÍNIO DA APLICAÇÃO SÓLIDA É ESSENCIAL PARA GARANTIR SATURAÇÃO, DURABILIDADE E INTENSIDADE APÓS A CICATRIZAÇÃO. CADA COR PRECISA SER APLICADA COM PRECISÃO PARA QUE MANTENHA SUA FORÇA E LEITURA AO LONGO DO TEMPO.

PABLO
JORGE
TATOO STUDIO








ARTISTAS
RECONHECIDOS



THABATA



ALLAN BBB



LÉO SANTANNA



DANIEL DIAU



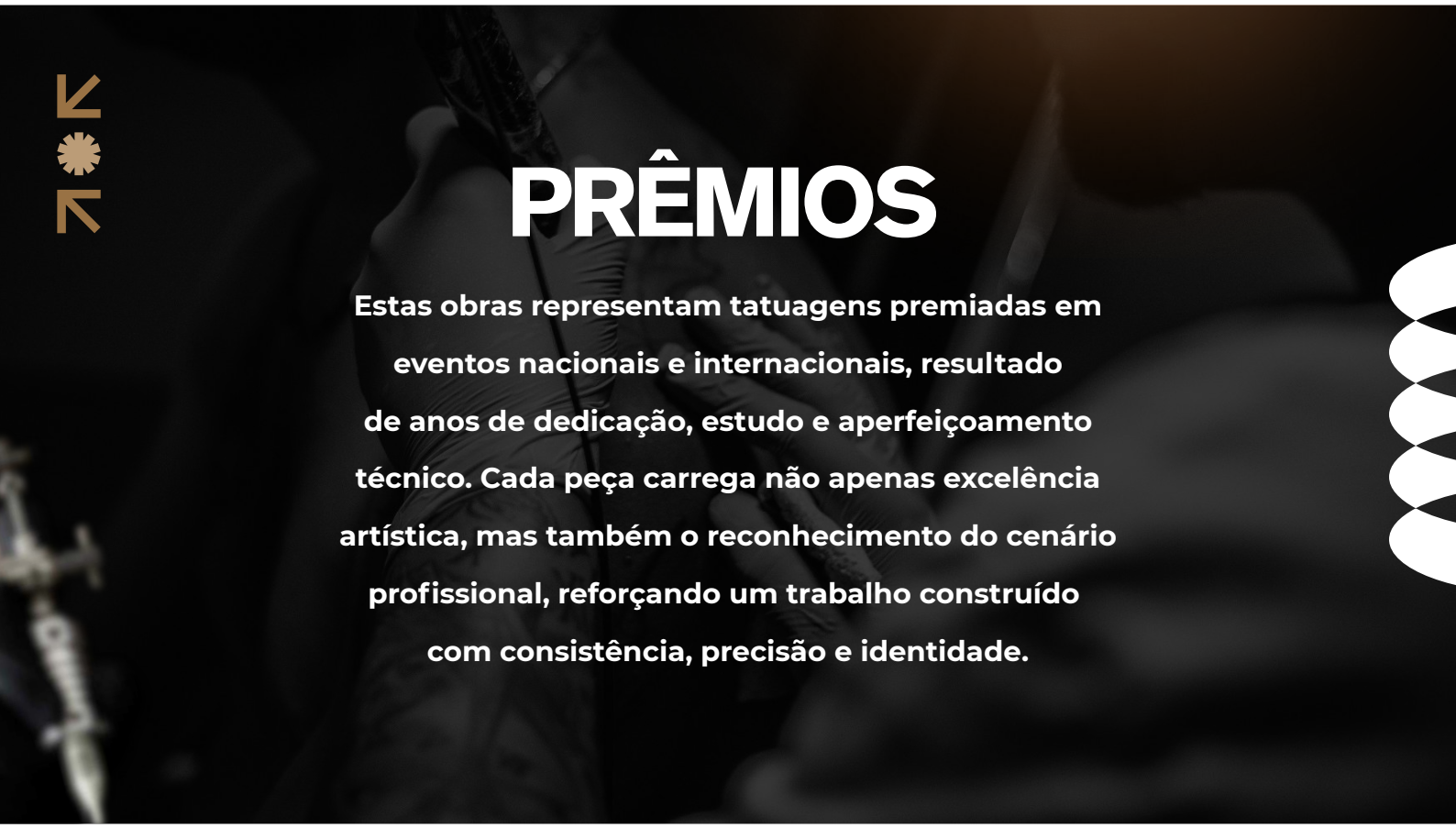
PATRICK PITBULL



ÍTALO FERREIRA



LÉO SOUZA



PRÊMIOS

Estas obras representam tatuagens premiadas em eventos nacionais e internacionais, resultado de anos de dedicação, estudo e aperfeiçoamento técnico. Cada peça carrega não apenas excelência artística, mas também o reconhecimento do cenário profissional, reforçando um trabalho construído com consistência, precisão e identidade.





MELHOR FECHAMENTO CICATRIZADO
ENCONTRO DE TATUADORES
MACEIÓ 2025





MELHOR ARTE FUSION
ENCONTRO DE TATUADORES
MACEIÓ 2025



MELHOR FECHAMENTO
BRAÇO, SUNSET
TATTOO EXPO 2025





MELHOR ART FUSION, SUNSET
TATTOO EXPO 2025









MELHOR TATUAGEM REALISMO, SERIDÓ TATTOO INK-RN 2025





JURADO ENCONTRO DE TATUADORES BELO JARDIM-PE 2019



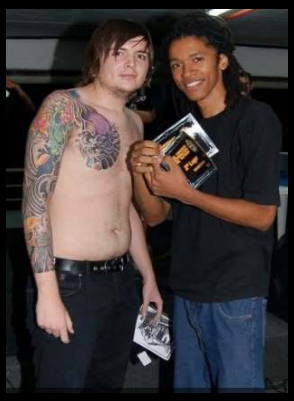
BANCA DE JURADOS PSYCKO TATTOO EXPO-PB 2018



MELHOR TATUAGEM FEMININA, CONVENÇÃO INTERNACIONAL DE NATAL-RN 2008



MELHOR COSTAS CONVENÇÃO INTERNACIONAL DE TATUAGEM DE NATAL 2008



2° LUGAR CATEGORIA ORIENTAL CONVENÇÃO INTERNACIONAL DE NATAL -RN 2007



MELHOR TEMA BRASILEIRO
TATTOO WEEK NATAL-RN 2017



2° LUGAR CATEGORIA REALISMO
PSYCKO EXPO TATTOO-2016



MELHOR TATUAGEM
COLORIDA, NADERM
FEST FARMILY-2014



PRÊMIOS NARDERM FEST FAMILY

1° LUGAR REALISMO

1°LUGAR COLORIDO
FEST TATTOO MOSSORÓ

1°LUGAR COMICS

2°LUGAR PORTRAIT

2°LUGAR BEST OF SHOW


PABLO
JORGE
TATOO STUDIO

Exhibit C - Documents for Job Position

Independent Contractor Agreement and Sponsorship Commitment

This Independent Contractor Agreement (the "Agreement") is entered into this 10 of April, 2026 by and between The Iron Monkey Tattoo Studio, located at 1723 I Street, Sacramento, California 95811, United States, represented by its owner, April R. Sanchez, hereinafter referred to as the "Company", and Pablo Jorge Santos, residing at Rua Clovis Lira, n. 19, Nova Parnamirim, RN, Brazil, hereinafter referred to as the "Contractor".

I. Statement of Purpose and Sponsorship

The Company, a professional tattoo establishment duly registered under EIN 41-4016688, hereby expresses its formal intent to sponsor and engage the Contractor's professional services under an O-1B non-immigrant visa classification. The Company recognizes the Contractor's extraordinary artistic skills and specialized expertise in tattoo artistry. This Agreement serves as a formal commitment to provide the necessary infrastructure, sponsorship, and professional environment for the Contractor to perform his craft at the highest industry standards within the United States.

II. Scope of Services and Brand Representation

II.1. The scope of work includes, but is not limited to, custom tattoo design, advanced tattoo application techniques, and artistic collaboration within the Company's studio premises.

II. 2. In addition to studio-based services, the Contractor shall act as an official representative and brand ambassador for The Iron Monkey Tattoo Studio at professional tournaments, conventions, and industry exhibitions. This includes participating in events such as the Seaside Tattoo Convention, the Golden State Tattoo Expo, and other high-profile national or international gatherings as designated by the Company's annual calendar. In this capacity, the Contractor will showcase his technical mastery to enhance the Company's reputation and standing within the global artistic community.

III. Compensation and Payment Structure

The financial arrangement between the parties is based on a commission structure consistent with industry standards for highly skilled independent contractors. The standard hourly rate for tattoo services is established at $150.00, of which the Contractor shall receive sixty percent (60%). For extended sessions, the Company utilizes a half-day rate of $600.00 and a full-day rate of $1,200.00, with the Contractor consistently receiving sixty percent (60%) of the gross amount billed for his specific services. Payments shall be disbursed every Thursday, covering the total commissions earned during the preceding week.

IV. Independent Contractor Status

It is explicitly understood that the Contractor is engaged as an independent contractor and not as a W-2 employee. The Company will not withhold federal or state income taxes. The Company shall provide the Contractor with an IRS Form 1099 at the conclusion of each tax year. The Contractor assumes full responsibility for his own tax obligations, professional insurance, and any required licensing. The Company currently operates as a sole proprietorship and utilizes a specialized team of independent contractors to maintain its professional operations.

V. Duration and Termination

The services to be performed under this Agreement shall commence on 16 of November 2027 and shall continue for a fixed period of up to three (3) years, concluding on 16 of November 2030, unless terminated earlier in accordance with the provisions herein. This three-year term is established to coincide with the maximum initial period of stay authorized under the O-1B nonimmigrant visa classification. Any extension or renewal of this Agreement shall be subject to mutual written consent and the subsequent approval of the appropriate U.S. immigration authorities.

10 April 2026

THE IRON MONKEY TATTOO STUDIO
SACRAMENTO

April R. Sanchez
Owner, The Iron Monkey Tattoo Studio
missfeliz82@comcast.net
(916) 541-7347

Pablo Jorge Santos
Professional Tattoo Artist
pablojorgearte@gmail.com
+55 84 987088786

ITINERARY

Beneficiary: Pablo Jorge Santos

Petitioner / Sponsor: The Iron Monkey

Requested Period: NOVEMBER/2027 to NOVEMBER/2030

Primary Work Location: 1723 I Street, Sacramento, California 95811, United States

Field of Activity: Tattoo Art

This itinerary is submitted in support of the O-1B visa petition, pursuant to 8 CFR § 214.2(o), and describes the professional services that the Beneficiary will perform in the United States during the requested period.

Throughout the petition period, the Beneficiary will work on a continuous basis with The Iron Monkey studio, where he will provide specialized artistic services in the field of high-end tattooing, consistent with his extraordinary ability.

The professional activities will include, on a continuous and recurring basis, the execution of highly specialized artistic tattoos; the development of custom, highly complex designs; the execution of extreme cover-ups using advanced techniques; the production of realism tattoos in black and grey; the execution of color tattoos using advanced technical application; and client appointments by scheduling, including large-scale projects.

These activities will take place on a regular basis at the Petitioner's studio, according to client demand and professional scheduling, throughout the entire requested period.

Schedule of Activities

Period	NOVEMBER/2027 - NOVEMBER/2030
Location	1723 I Street, Sacramento, California 95811, United States
Establishment	The Iron Monkey
Activity	Continuous provision of artistic tattoo services

In addition to the primary activities at the studio, and as is typical in the tattoo industry for high-level professionals, the Beneficiary may engage, throughout the requested period, in complementary professional activities, such as participation in tattoo conventions, guest spots at other studios, artistic collaborations with other professionals in the field, and participation in events, workshops, or educational activities.

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



Date: June 15, 2026.

ITINERÁRIO

Beneficiário: Pablo Jorge Santos

Peticionário / Sponsor: The Iron Monkey

Período Solicitado: NOVEMBRO/2027 a NOVEMBRO/2030

Local Principal de Trabalho: 1723 I Street, Sacramento, California 95811, United States

Área de Atuação: Arte da Tatuagem (Tattoo Art)

Este itinerário é apresentado em suporte à petição de visto O-1B, em conformidade com 8 CFR § 214.2(o), e descreve os serviços profissionais que o Beneficiário realizará nos Estados Unidos durante o período solicitado.

Durante todo o período da petição, o Beneficiário atuará de forma contínua junto ao estúdio The Iron Monkey, onde prestará serviços artísticos especializados na área de tatuagem de alto nível, consistentes com sua habilidade extraordinária.

As atividades profissionais incluirão, de forma contínua e recorrente, a execução de tatuagens artísticas altamente especializadas; o desenvolvimento de projetos personalizados de alta complexidade; a realização de coberturas extremas (cover-ups) com técnicas avançadas; a produção de tatuagens em realismo, em preto e cinza, e retratos; a execução de tatuagens coloridas com aplicação técnica avançada; e o atendimento a clientes por agendamento, inclusive em projetos de grande escala.

Essas atividades ocorrerão de forma regular no estúdio do Peticionário, conforme a demanda de clientes e o agendamento profissional, ao longo de todo o período solicitado.

Cronograma de Atividades

Período	NOVEMBRO/2027 – NOVEMBRO/2030
Local	1723 I Street, Sacramento, California 95811, United States
Estabelecimento	The Iron Monkey
Atividade	Prestação continua de serviços de tatuagens artísticas

Além das atividades principais no estúdio, e como é típico na indústria da tatuagem para profissionais de alto nível, o Beneficiário poderá participar, ao longo do período solicitado, de atividades profissionais complementares, tais como participação em convenções de tatuagem, guest spots em outros estúdios, colaborações artísticas com outros profissionais do setor, e participação em eventos, workshops ou atividades educacionais.

Exhibit D - Lead or Starring Roles in Distinguished Events

CONFIRMED ARTIST



20 25



PABLO JORGE TATTOO

@PABLOJORGETATTOO

NATAL-RN

SUNSET TATTOO

NATAL / RN

SEPTEMBER 6 AND 7

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



Date: July 8, 2026.

ARTISTA CONFIRMADO

20 25





PABLO JORGE TATTOO

@PABLOJORGETATTOO

NATAL-RN

SUNSET TATTOO

NATAL / RN

6 E 7 DE SETEMBRO


TATTOO EXPO NATAL
SUNSET
Natal/RN
May
23-24
Natal/Rn
SUNSET TATTOO EXPO
PABLO
OFICIAL
Jorge
@pablojorgetattoo

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



Date: July 16, 2026.


TATTOO EXPO NATAL
SUNSET
Natal/RN
23-24
Maio
Natal/Rn
SUNSET
TATTOO
EXPO
PABLO
OFICIAL
Jorge
@pablojorgetattoo

SUNSET TATTOO EXPO

NATAL/RN • 2026

1st

PLACE

FUSION/COLLAB

CATEGORY



COLLAB

PABLO AND THIAGO

@PABLOJORGETATTOO @THIAGOFERREIRA_INK

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



Date: July 16, 2026.

SUNSET TATTOO EXPO

NATAL/RN • 2026

1º

LUGAR

CATEGORIA

FUSION/COLLAB



COLLAB

PABLO E THIAGO

@PABLOJORGETATTOO @THIAGOFERREIRA_INK


pablojorgetattoo
MACEIÓ TATTOO ARTISTS
MEETING
CONFIRMED ARTIST
PABLO JORGE TATTOO
NATAL / RN
@pablojorgetattoo
ORGANIZED BY
THALYS TATTOO
MACEIÓ
TATTOO ARTISTS
MEETING
11th IN-PERSON EDITION 2025
OCT 31 TO NOV 02

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



Date: July 8, 2026.


pablojorgetattoo
ENCONTRO
DE TATUADORES MACEIÓ
ARTISTA CONFIRMADO
PABLO JORGE TATTOO
NATAL / RN
@pablojorgetattoo
ORGANIZAÇÃO
THALYS TATTOO
ENCONTRO
DE TATUADORES
MACEIÓ
11º EDIÇÃO PRESENCIAL 2025
31 DE OUT A 02 DE NOV

Pablo Portfolio - **Awards**

First place Art-fusion category at the Maceió-Alagoas tattoo artists meeting 2025





First place in the sleeve category at the Maceió-Alagoas tattoo artists meeting 2025







First place in the realism category at the Seridó Tattoo Ink convention

2025









First place in the sleeve category at the Sunset Tattoo Expo convention 2025



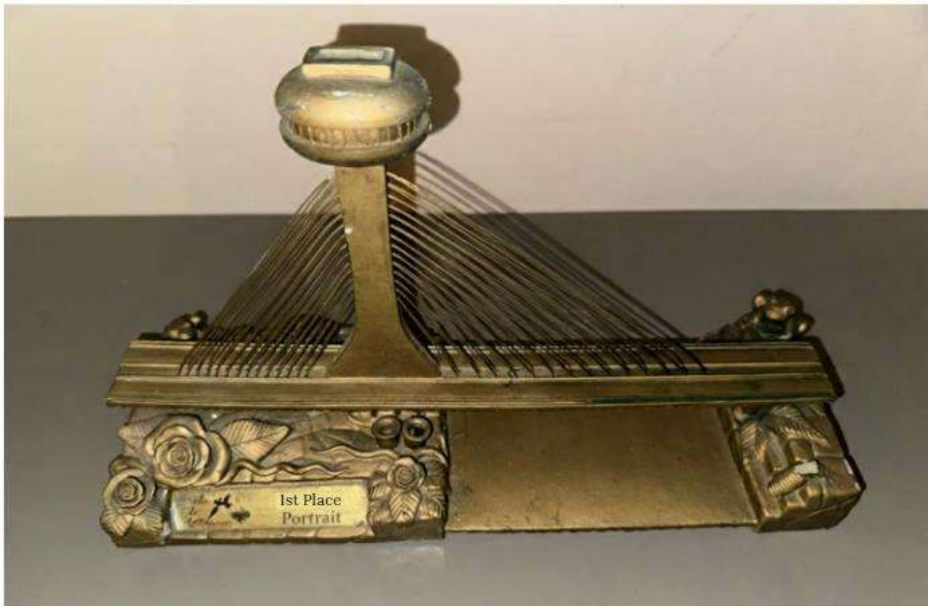
First place in the Art-fusion category at the Sunset Tattoo Expo convention in Currais Novos, Natal - Rio Grande do Norte.

2025





Psycko Expo Tattoo convention in Paraíba where I was awarded 2nd place in the realism category.



First place in the backpiece category and best feminine tattoo
2008





Two awards won at Underground Tattoo in Natal - Rio Grande do Norte
2012





Second place at the convention in the city of Parnamirim
2012



At the same event I received two more awards, first place in black and gray and second place in biomechanical.

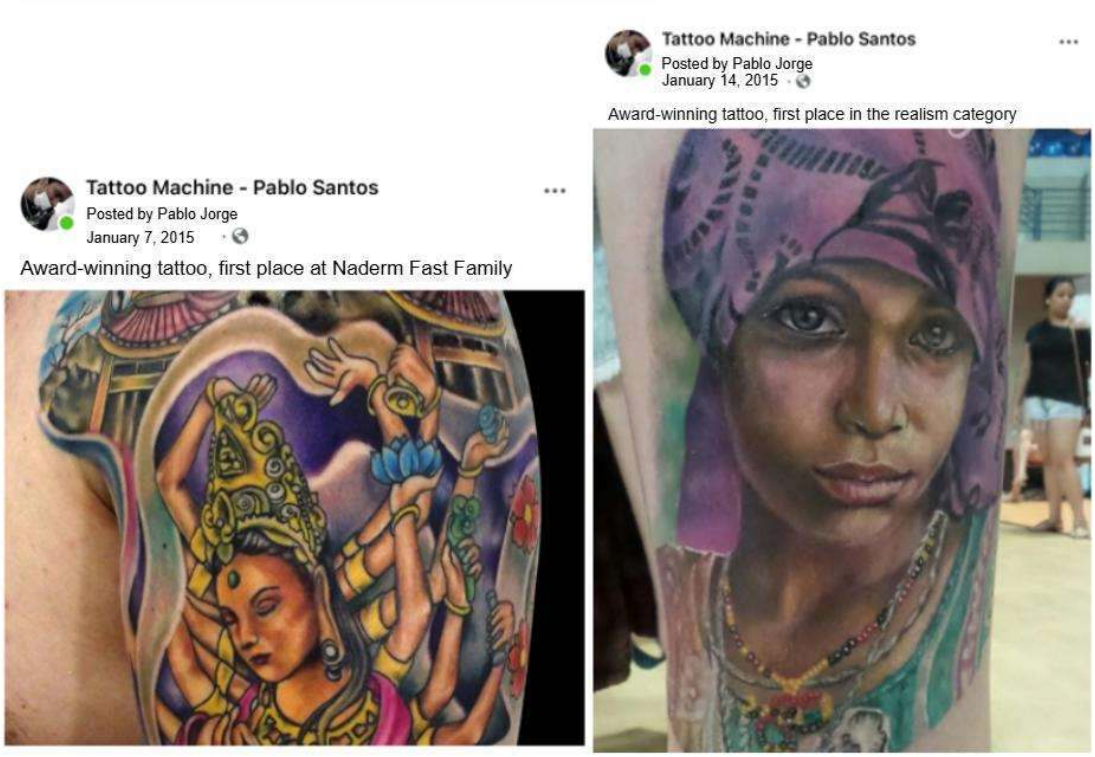
2013



First place in the color category - Naderm Fast Family

2014





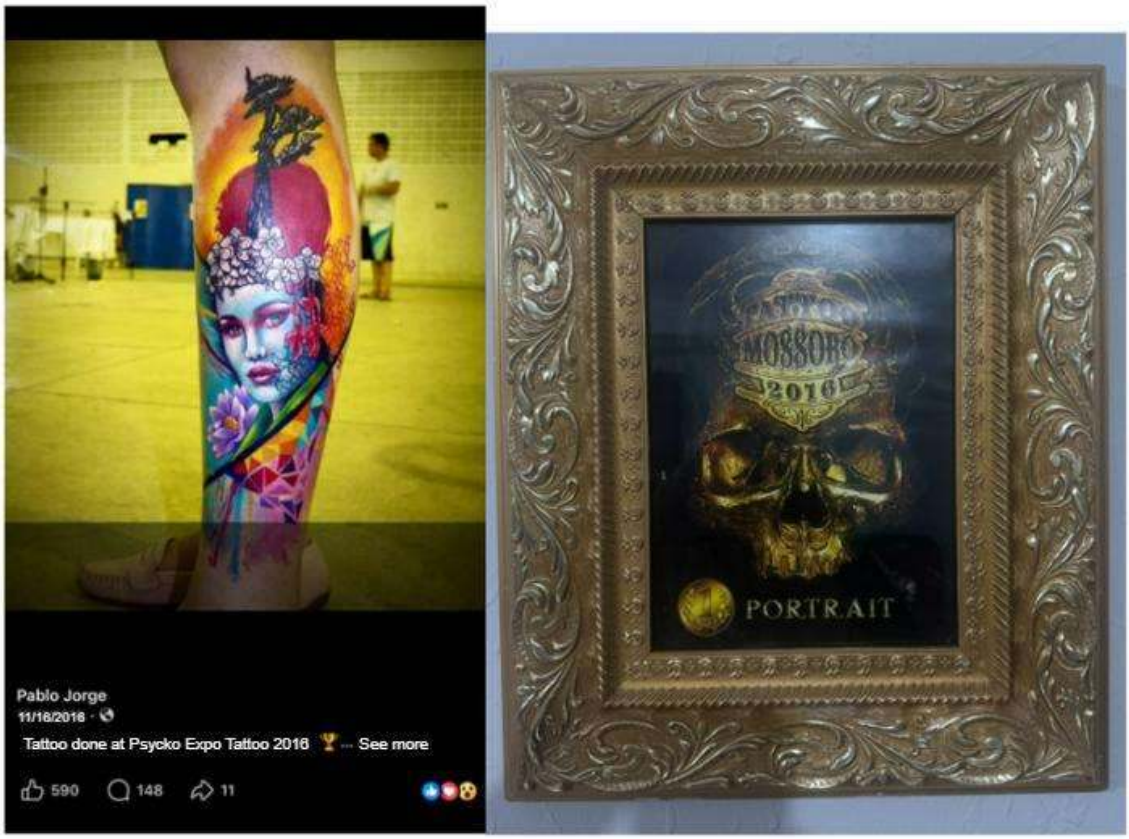
Various awards - (1st Place Realism, 1st Place Color) - Teresina, Piauí.
2015



11th edition of the Natal Tattoo Expo where I won 1st place in the portrait category
2016



First place in the Portrait category - Mossoró Convention edition
2016





First place in the color category and Overall First Place for best tattoo at the Tattoo Week Natal event.





First place in the color category - Potiguar Fest Tattoo
2017





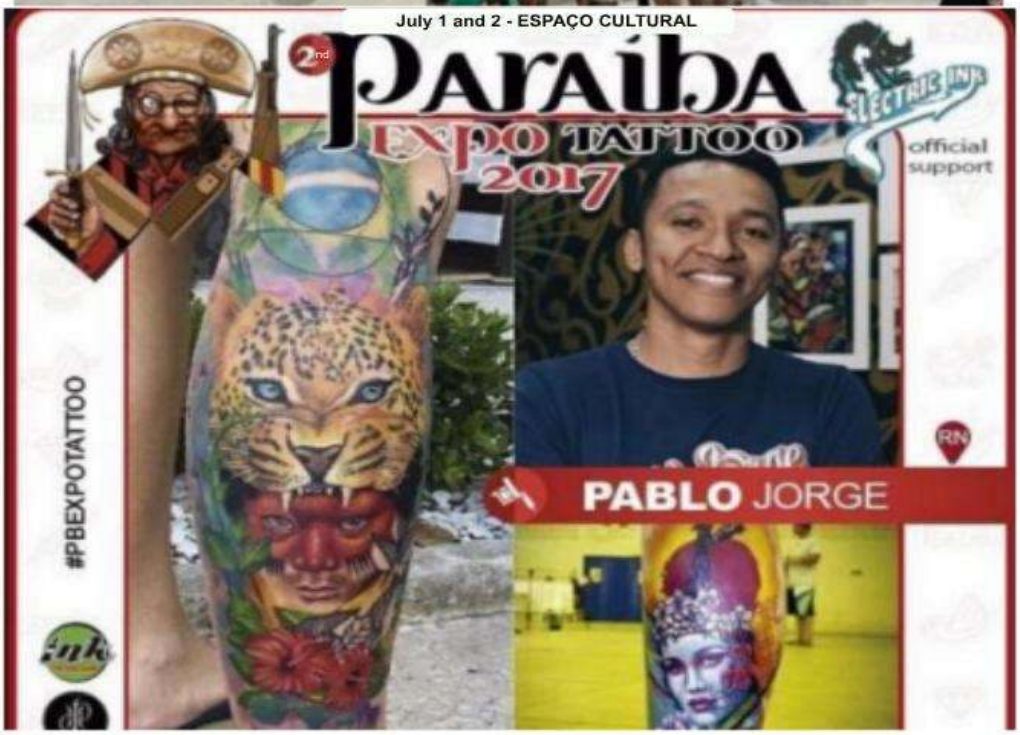
First place in the Northeastern Culture category - Paraíba Expo Tattoo


CULTURA
NORDESTINA



More photos from the event - Paraíba Expo Tattoo - 2017





Later, I served as a judge at the Psycko Tattoo Expo, evaluating and awarding the tattoo artists present.
2018





First place in the color category - Convention in the city of Ventura - Seaside Tattoo Show - CA, USA
2018





I also received an invitation to serve as a judge at the tattoo artists meeting in Belo Jardim, in the state of Pernambuco.
2019






encontrodetatuadoresbjpe
5th Tattoo Artists Meeting 2026 - Belo Jardim - Pernambuco
74
1


encontrodetatuadoresbjpe
5th Tattoo Artists Meeting 2026 - Belo Jardim - Pernambuco
22


Tribuna do Norte

Tattoo made for Luiz de Farias (there is a support letter)





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



Date: July 8, 2026.

Portfólio Pablo - **Premiações**

Primeiro lugar categoria Art-fusion no encontro de tatuadores de Maceió-AL 2025





Primeiro lugar na categoria fechamento encontro de tatuadores Maceió-AL 2025







Primeiro lugar na categoria Realismo na convenção seridó tattoo Ink

2025









Primeiro lugar categoria fechamento na convenção Sunset tattoo expo.
2025



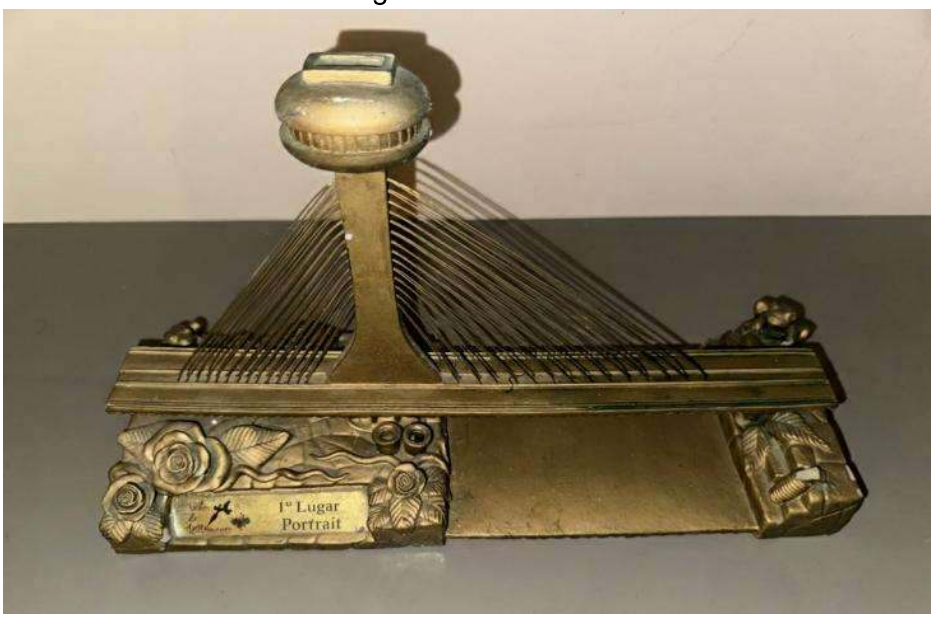
Primeiro lugar na categoria Art-fusion convenção sunset tattoo expo em Currais Novos, Natal - Rio Grande do Norte.

2025





Convenção na Paraíba psycko Expo Tattoo onde fui premiado em 2º lugar na categoria realismo.



Primeiro Lugar na categoria costas e como melhor tatuagem feminina
2008





Dois prêmios ganhos na Underground Tatto em Natal - RN
2012





Segundo Lugar na convenção na cidade de Parnamirim
2012



No mesmo evento consegui mais dois prêmios, primeiro lugar preto e cinza e segundo lugar biomecânico.

2013



Primeiro Lugar categoria colorido - Naderm Fast family

2014





Premiações diversas - (1º Lugar Realismo, 1º Lugar Colorido) - Teresina, Piauí. 2015



11º Edição da Natal tattoo expo onde ganhei 1º lugar na categoria portrait 2016



Primeiro Lugar categoria Portrait - Edição da Convenção de Mossoró 2016







Primeiro Lugar categoria colorido e Primeira Colocação geral no evento Tattoo Week Natal de melhor tatuagem.





Primeiro Lugar categoria colorido - Fest Tattoo Potiguar 2017





Primeiro Lugar categoria Cultura Nordestina - Paraíba Expo Tattoo


CULTURA
NORDESTINA



Mais fotos do evento - Paraíba Expo Tattoo - 2017





Posteriormente, atuei como jurado na Psycko Tattoo Expo, avaliando e premiando os tatuadores que ali estavam.
2018





Primeiro Lugar categoria colorido - Convenção na cidade de Ventura - Seaside Tattoo Show - CA, USA
2018





Recebi também o convite a participar da mesa de jurado no encontro de tatuadores Belo Jardim no estado de Pernambuco.

2019






encontrodetatuadoresbjpe
5•Encontro De Tatuadores 2026 - Belo Jardim-PE
74
1


encontrodetatuadoresbjpe
5•Encontro De Tatuadores 2026 - Belo Jardim-PE
22


Tribuna do Norte

Tatuagem feita no Luiz De Farias (tem carta)





4TH

PSYCKO EXPO TATTOO

November 4-5

CERTIFICATE

We certify that

Pablo Jorge tattoo

participated in the 4th Psycko Expo Tattoo as a judge on
November 4 and 5, 2018.
The event was held at Vila Gourmett,
in the city of Guarabira
Paraíba | Brazil.

Organization:
Psycko Tattoo Studio

Supporters:



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

Marina Viana

Date: June 5, 2026


4ª
PSYCKO EXPO TATTOO
4 e 5 de novembro
CERTIFICADO
Certificamos que
Pablo Jorge tattoo
participou da 4ª Psycko Expo Tattoo como jurado
nos dias 4 e 5 de novembro de 2018.
Realizado na Vila Gourmett
na cidade de Guarabira
Paraíba | Brasil
Organização
Psycko Tattoo Studio
Apoios
RECIFE TATTOO SHOP
HOTEL NOVO RIO

January 21, 2025

To: U.S. Citizenship and Immigration Services (USCIS)
Department of Homeland Security

Dear Sir or Madam,

My name is Jonilson Venâncio da Silva. I have been a tattoo artist for over two decades and the owner of Psycko Tattoo studio. I am also the founder and organizer of Psycko Expo Tattoo Guarabira, an annual tattoo convention that brings together tattoo artists from different regions of Brazil, especially from the Northeast. Over the years, the event has grown and now gathers experienced professionals from the tattoo industry, with a significant increase in competitions and contests among them. Psycko Expo Tattoo is today recognized as an event of distinguished reputation within the Brazilian tattoo community, attracting participants from several states across the country and establishing itself as a technical and artistic reference in the tattoo field.

I have been following Mr. Pablo Jorge Santos's work since 2010, when I first met him during a convention in Natal, Rio Grande do Norte. Since then, observing his performance at different events, I have always noticed a rare consistency: technical precision, color mastery, and visible evolution with each new piece.

In our Psycko Expo Tattoo editions, Mr. Santos's presence had a significant impact. In 2015 and 2017, Mr. Pablo Jorge Santos was a main participant in the event, presenting works that stood out among dozens of competitors. In 2015, he competed in the Realism category and achieved second place. In 2017, he returned and delivered a performance that drew everyone's attention when he won first place in the Full Color category and, in addition, produced a tattoo that received the event's highest award, "Best of Show." This award is recognized among participants as the most difficult to achieve, as it represents the best work produced throughout the entire convention. Due to the set of these achievements and the dedication demonstrated over the years, I paid him a special tribute, highlighting his role within our region's artistic community.

In 2018, I invited him to join the judging panel of Psycko Expo Tattoo. I found it important to have him with us evaluating the works, not only because of his history of awards, but also because of the responsible and selective way he conducts his profession and, especially, his ability to understand the techniques used in each tattoo design. Alongside other experienced professionals from states such as Ceará, Paraíba, and Alagoas, Mr. Santos analyzed and judged the submitted tattoos, contributing significantly to the technical standard of the competition. His participation brought balance to the evaluation process and strengthened its credibility, especially among artists who respect him.

Over time, I have noticed that Mr. Santos developed his own drawing style, especially in color realism, setting him apart in the tattoo field and demonstrating his artistic and professional growth. He not only masters the art of color realism tattooing but also possesses the ability to evaluate other artists' techniques with precision. At tattoo

conventions, it is common for colleagues and visitors to closely observe his work, not only for the final result but also for his working method and the level of refinement he applies at each stage.

Based on everything I have witnessed over the years, from his professional performance and growth, to the awards received, his influence among other artists, and his exemplary conduct at events, I consider Mr. Pablo Jorge Santos to be an artist whose trajectory stands out within the tattoo scene in Brazil and even in other countries.

That said, I remain available for any further clarification.

Sincerely,



Jonilson Venâncio da Silva
Organizer of Psycko Expo Tattoo Guarabira
Owner of Psycko Tattoo
Email: psyckotattoogba86@gmail.com
Phone: +55 83 98643-9485

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



Date: July 8, 2026.

21 de Janeiro de 2025

Para: U.S. Citizenship and Immigration Services (USCIS)
Department of Homeland Security

Prezados Senhores,

Meu nome é Jonilson Venâncio da Silva, sou tatuador há mais de duas décadas e proprietário do estúdio Psycko Tattoo. Também sou fundador e organizador da Psycko Expo Tattoo Guarabira, uma convenção de tatuagem anual, a qual reúne artistas (tatuadores) de diferentes regiões do Brasil, especialmente do Nordeste. Ao longo dos anos, o evento cresceu e passou a reunir profissionais experientes do ramo de tatuagem, sobretudo houve um aumento expressivo de competições e disputas entre eles. A Psycko Expo Tattoo é hoje reconhecida como um evento de reputação distinta na comunidade de tatuadores brasileiros, atraindo participantes de vários estados do país e consolidando-se como referência técnica e artística no ramo da tatuagem.

Tenho acompanhado o trabalho do Sr. Pablo Jorge Santos desde 2010, quando o conheci pela primeira vez durante uma convenção em Natal, no Rio Grande do Norte. Desde então, observando sua atuação em diferentes eventos, sempre notei uma constância rara: cuidado técnico, domínio das cores e uma evolução perceptível a cada nova obra.

Em nossas edições da Psycko Expo Tattoo, a presença do Sr. Santos teve impacto significativo. Em 2015 e 2017, o Sr. Pablo Jorge Santos foi um participante principal do evento, apresentando trabalhos que se destacaram entre dezenas de competidores. Em 2015, participou competindo na categoria Realismo e obteve o segundo lugar. Em 2017, retornou e teve um desempenho que chamou a atenção de todos quando conquistou o primeiro lugar na categoria Full Color e, além disso, realizou uma tatuagem que recebeu o prêmio máximo do evento, o "Best of Show". Esse prêmio é reconhecido entre os participantes como o mais difícil de alcançar, pois representa o melhor trabalho produzido durante toda a convenção. Em razão do conjunto dessas conquistas e da dedicação demonstrada ao longo dos anos, prestei-lhe uma homenagem especial, destacando seu papel dentro da comunidade artística da nossa região.

Em 2018, convidei-o para integrar a banca de jurados da Psycko Expo Tattoo. Achei importante tê-lo conosco avaliando os trabalhos, não apenas pelo histórico de prêmios, mas pela maneira responsável e criteriosa com que conduz seu ofício e principalmente, por sua capacidade de compreender as técnicas utilizadas no desenho de cada tatuagem. Junto a outros profissionais experientes de estados como Ceará, Paraíba e Alagoas, o Sr. Santos analisou e julgou as tatuagens apresentadas, contribuindo decisivamente para o padrão técnico da competição. Sua participação trouxe equilíbrio à avaliação e fortaleceu a credibilidade do processo, especialmente entre os artistas que o respeitam.

Ao longo do tempo, notei que o Sr. Santos desenvolveu um estilo próprio de desenho, especialmente em realismo colorido, diferenciando-o no campo da tatuagem e evidenciando seu desenvolvimento artístico e profissional. Ele não só domina a arte da tatuagem em realismo colorido, mas possuí a habilidade de julgar as técnicas de outros artistas com precisão. Em

realismo colorido, mas possuí a habilidade de julgar as técnicas de outros artistas com precisão. Em convenções de tatuagens, é comum que colegas e visitantes procurem observar suas execuções de perto, não apenas pelo resultado final, mas pelo seu método de trabalho e pelo nível de refinamento que imprime em cada etapa.

Com base em tudo que presenciei nesses anos, desde sua atuação, seu crescimento profissional, as premiações recebidas, até sua influência entre outros artistas e sua postura exemplar em eventos, considero que o Sr. Pablo Jorge Santos é um artista cuja trajetória se destaca dentro do cenário da tatuagem no Brasil e até mesmo em outros países.

Dito isso, coloco-me à disposição para quaisquer esclarecimentos adicionais.

Atenciosamente,

Jonilson Venâncio da Silva
Organizador da Psycko Expo Tattoo Guarabira
Proprietário da Psycko Tattoo
Email: psyckotattoogba86@gmail.com
Telefone: +55 83 98643-9485

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Maceió Tattoo Artists Meeting #11

EVENTS BY MONTH

Select Month

Previous Next

EVENTS BY COUNTRY

Select Country

Last Updated: May 18, 2026

31 October – 02 November 2025

FEATURED



FEATURED





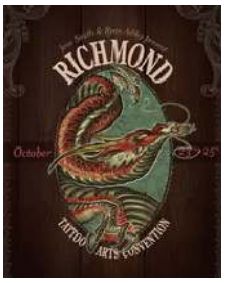














LOCATION

Spazio Gatti

Avenida Menino Marcelo, 1524-1732 – Serraria,
Maceió – Alagoas, 57046-840,
Brazil





SHOW INFO

Maceió Tattoo Artists Meeting 2025

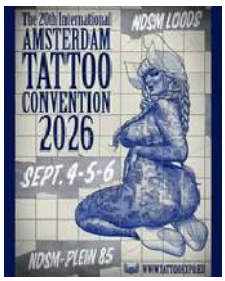


Coming soon! 11th Maceió Tattoo Artists Meeting will be come back on October 31st to November 2nd, 2025 in Maceió – AL





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PAST EDITIONS



2024



2023



2022



2021



2021



2020



2020



2019



2018

See more Tattoo Conventions in Brazil

See more Tattoo Conventions in the World

📅 31 October - 02 November 2025

Brazil

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



_____ Date: August 5, 2026.

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Encontro de Tatuadores Maceio #11

EVENTS BY MONTH

Select Month

< Previous Next >

Last Updated: May 18, 2026

31 October – 02 November 2025

EVENTS BY COUNTRY

Select Country

FEATURED



FEATURED



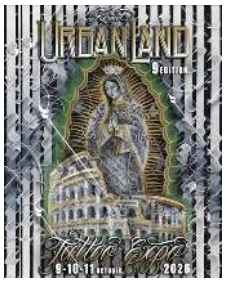


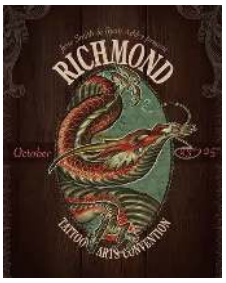














LOCATION

Spazio Gatti

Av. Menino Marcelo, 1524-1732 – Serraria,
Maceió – AL, 57046-840,
Brazil







SHOW INFO

Encontro De Tatuadores Maceio 2025

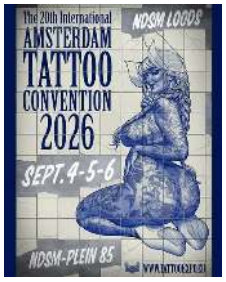
Coming soon! 11th Encontro de Tatuadores Maceio will be come back on October 31st to November 2nd, 2025 in Maceió – AL

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PAST EDITIONS



2024



2023



2022



2021



2021



2020



2020



2019



2018

[See more Tattoo Conventions in Brazil]

[See more Tattoo Conventions in the World]

31 October - 02 November 2025
Brazil

WORLD TATTOO EVENTS

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BIG WASP

About World Tattoo Events

EVENTS BY MONTH

Select Month

FEATURED



CONNECTING THE GLOBAL TATTOO COMMUNITY SINCE 2010

World Tattoo Events (WTE) is the world's leading platform dedicated to tattoo conventions, expos, and tattoo culture.

Founded in 2010, WTE has grown from a simple online calendar into a global network connecting tattoo artists, event organizers, collectors, brands, suppliers, and tattoo enthusiasts across every continent.

EVENTS BY COUNTRY

Select Country

FEATURED





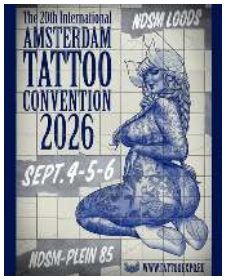












Today, the platform features more than 2,000 tattoo conventions and festivals worldwide, making it one of the most comprehensive resources available for discovering tattoo events and industry opportunities.

For tattoo professionals, WTE serves as a central hub to promote events, discover opportunities, build connections, and stay informed about the constantly evolving tattoo industry.

For tattoo enthusiasts and collectors, WTE makes it easier than ever to find the world's best tattoo conventions and connect with the artists and communities behind them.

OUR STORY

In 2010, finding information about tattoo conventions was surprisingly difficult.

Events were scattered across forums, social media pages, and individual websites. There was no central place where artists, collectors, and enthusiasts could discover tattoo conventions around the world.

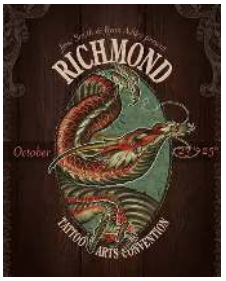
Recognizing this gap, Alex Van Dutch launched the first version of World Tattoo Events as a personal project designed to track tattoo conventions worldwide.

What started as a simple calendar quickly gained traction within the tattoo community.

As tattoo culture continued to grow globally, so did the platform.

















Over the years, WTE has worked alongside hundreds of tattoo conventions, helping organizers promote their events and helping artists discover opportunities across the globe.

Today, World Tattoo Events attracts visitors from more than 150 countries and has become one of the most recognized online resources dedicated to tattoo conventions and the tattoo industry.

THE NEXT EVOLUTION

For the past 15 years, World Tattoo Events has connected the global tattoo community.

Now, it's time for the next chapter.

The tattoo industry is evolving rapidly, and so are the needs of artists, organizers, vendors, and collectors.

WTE is currently developing a new generation of tools designed to make tattoo conventions more connected, accessible, and efficient than ever before.

Our vision extends beyond simply listing events.

We are building a platform that helps:

- Artists discover conventions and professional opportunities worldwide.
- Event organizers promote, manage, and grow their events.
- Suppliers and brands connect with targeted audiences.
- Collectors discover artists, conventions, and experiences.

- The global tattoo community stay connected through modern digital tools.

Our goal is simple:

To become the digital home of the global tattoo convention industry.

OUR MISSION

To support and strengthen the worldwide tattoo convention industry by creating the most comprehensive, trustworthy, and innovative platform for artists, organizers, brands, and tattoo enthusiasts.

We strive to make discovering, promoting, attending, and experiencing tattoo conventions easier and more rewarding for everyone involved.

OUR VALUES

Professionalism

Tattooing is a lifelong commitment and a highly skilled profession. We promote professionalism, education, responsibility, and continuous improvement throughout the tattoo industry.

Respect

We celebrate individuality, creativity, and cultural diversity. Every person deserves respect regardless of background, style, identity, or artistic expression.

Community

The tattoo industry has always been built on relationships. We believe in creating meaningful connections between artists, organizers, businesses, and enthusiasts worldwide.

Innovation

Technology continues to reshape the way people connect. We embrace innovation to build better tools and better experiences for the tattoo community.

Integrity

Trust is earned over time. We are committed to providing accurate information, fair representation, and genuine support to the tattoo industry.

BEYOND WORLD TATTOO EVENTS

The team behind WTE is actively involved in the tattoo industry beyond the digital world.

In 2021, founder Alex Van Dutch opened **Dragon City Ink**, one of Vietnam's leading tattoo and piercing studios, providing valuable real-world insight into the challenges and opportunities faced by artists, studios, and event organizers every day.

This direct involvement in the industry helps ensure that everything we build is created by people who genuinely understand the tattoo community.

LOOKING AHEAD

The tattoo industry has grown from small gatherings of enthusiasts into a global movement that connects millions of people around the world.

World Tattoo Events is proud to have documented and supported that journey since 2010.

As we enter the next phase of development, our commitment remains unchanged:

To help the global tattoo community connect, grow, and thrive.

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WTE Contact
WTE FAQ's
WTE ProTeam
WTE Sponsors
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SEARCH EVENTS

Select Month

EVENTS BY COUNTRY

Select Country

FOLLOW US



OFFICIAL SPONSORS 2026



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Natal



MAR 17 - 19, 2017

Tattoo Week Natal

Natal Convention Center

Avenida Dinarte Maris, no number, Ponta negra (Via costeira), Natal, Rio Grande do Norte

FOLLOW

CONTACT

OTHER EDITIONS

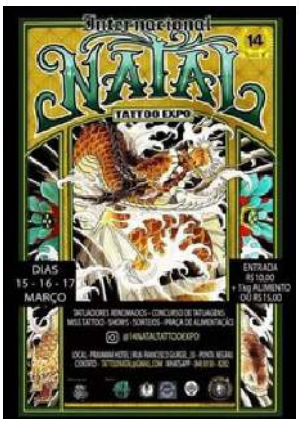
17th Natal Tattoo Expo
Natal
MAR 02 - 03, 2024



17th Natal Tattoo Expo
Natal
SEP 17 - 18, 2022



14th Natal Tattoo Expo
Natal
FEB 22 - 24, 2019



13th Natal Tattoo Expo
Natal
MAR 17 - 18, 2018



11th Natal Tattoo Expo
Natal
APR 02 - 03, 2016



10th Natal Tattoo Expo
Natal
MAR 07 - 08, 2015



8th Natal Tattoo Expo
Natal
MAR 09 - 10, 2013



DESCRIPTION

The Natal International Tattoo Convention, established in 2006 and organized ever since by tattoo artist João Lemos, Marrom, now in partnership with Tattoo Week.

DISCOVER NATAL

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



Date: July 20, 2026.

Natal



MAR 17 - 19, 2017

Tattoo Week Natal

Centro de Convenções de Natal

Av. Dinarte Maris, s/n Ponta negra (Via costeira), **Natal**, **Rio Grande do Norte**

FOLLOW CONTACT

OTHER EDITIONS

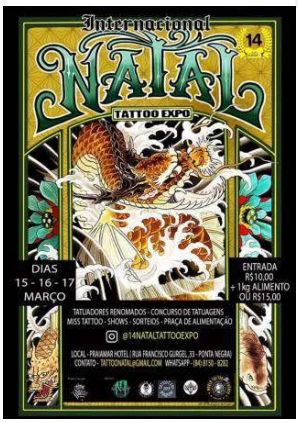
17ª Natal Tattoo Expo
Natal
MAR 02 - 03, 2024



17ª Natal Tattoo Expo
Natal
SEP 17 - 18, 2022



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FEB 22 - 24, 2019



13ª Natal Tattoo Expo
Natal
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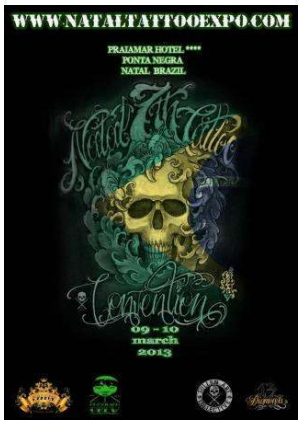
11ª Natal Tattoo Expo
Natal
APR 02 - 03, 2016



10ª Natal Tattoo Expo
Natal
MAR 07 - 08, 2015



8º Natal Tattoo Expo
Natal
MAR 09 - 10, 2013



DESCRIPTION

A Convenção Internacional de tatuagem de Natal nasceu em 2006 e Organizada desde então pelo Tatuador João Lemos, Marrom. Agora junto com Tattoo Week.

DISCOVER NATAL

January 10, 2026

To Whom It May Concern:

I am the owner of Studio Leo Tattoo and the creator of the “Belo Jardim Tattoo Artists Meeting”, held in Belo Jardim, Pernambuco, Brazil. I am writing this letter to record, based on my professional and organizational experience, the contributions of Pablo Jorge Santos within the context of our event, as well as to attest that his participation was principal and critical to the activities and reputation of the Belo Jardim Tattoo Artists Meeting, a convention that has judged and evaluated tattoo artists for more than four years and, as I understand, is currently in its 5th edition.

My name is Leonardo Marco Silva, and I have 20 years of experience in the tattoo industry. Throughout my career, I have received several recognitions, including 2nd place in Best of Show in Maceió, Alagoas, in 2013; 3rd place in Full Color Tattoo in Caruaru, Pernambuco, in 2025; and 2nd place in Realism Tattoo in Lajedo, Pernambuco, in 2016. I was also honored at the Caruaru Tattoo Artists Meeting convention in 2019; received recognition in 2022 with the award for best tattoo studio; was awarded 1st place by ENPEC for best artistic tattoo in the city of Belo Jardim in 2019; and received 1st place in the *“Top Ouro As Marcas Campeã”* (Top Gold Champion Brands) awards as Best Tattoo Studio in 2021.

The Belo Jardim Tattoo Artists Meeting brings together artists from across Brazil and operates as a festival that includes live bands, Miss and Mister Tattoo competitions, body suspension performances, and food trucks, attracting an audience of more than 1,000 people per day. During the fourth edition, for which Pablo was invited to serve as a judge, more than 80 tattoo artists participated and over 100 tattoos were evaluated. Given the nature of the event, the reputation of participating artists is directly influenced by the judging process and award results, making the composition of the judging panel a critical factor in the overall credibility of the convention.

During the fourth edition, Pablo served as one of the event’s four principal artists, acting as a judge and tattoo critic. In this role, he evaluated more than 100 tattoos across all competition categories and participated in the process that awarded approximately 40 tattoo artists. His presence had a direct impact on the confidence placed in the judging panel, as it attracted tattoo artists to the event and enhanced the credibility of the convention, given that Pablo is recognized as a leading figure in the tattoo industry in Brazil. In my opinion, the leadership demonstrated by Pablo was reflected in the confidence that other tattoo artists placed in his experience and professional trajectory, viewing his participation as a guarantee of fairness, seriousness, and consistency in the evaluation process.

It is also important to note other aspects of Pablo’s professional career. Even before participating in our event, he had already tattooed a world champion and the gold medalist of the first Olympic surfing competition in history, which, within our field, constitutes an

objective indicator of visibility and professional credibility. In addition, he was one of the first tattoo artists to establish and operate major tattoo studios within a major shopping mall chain in Brazil, the Arcar Group, being the first tattoo studio in the group's more than 24 shopping malls. These accomplishments further strengthened participants' confidence in both the competition and its results, as the individual responsible for evaluating the work occupied a professional level distinct from that of the competitors whose work he was judging.

Following Pablo's participation as a judge and critic during the fourth edition, we received positive feedback regarding what was widely perceived as a fair and satisfactory outcome. In my view, his involvement was instrumental in strengthening the event's credibility and fostering trust among participants, and his contribution is directly connected to the reputation of the Belo Jardim Tattoo Artists Meeting among both the public and the professionals who travel to attend the event.

Based on what I have observed throughout the years, I would strongly recommend Pablo for positions within highly reputable establishments. The level of work described above requires years of dedication, study, and professional development and is consistent with organizations seeking to attract a significant clientele interested in exceptional quality. I reiterate my support and remain available to provide any additional information if necessary.

Sincerely,



Leonardo Marco Silva
Owner, organizer, and founder of the Belo Jardim PE tattoo event, creator of the Belo Jardim PE Tattoo Artists Meeting
studioteleotattoo.bjpe@gmail.com
(81) 99495-6217

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

Marina Viana

Date: June 9, 2026

10 de janeiro de 2026

A quem possa interessar,

Sou proprietário do Studio Leo Tattoo e criador do *“Encontro de Tatuadores de Belo Jardim”*, em Belo Jardim, Pernambuco. Escrevo esta carta para registrar, com base na minha atuação profissional e organizacional, as contribuições de Pablo Jorge Santos no contexto do nosso evento, bem como atestar que sua participação teve caráter principal e crítico para as atividades e a reputação do Encontro de Tatuadores de Belo Jardim, uma convenção que julga e avalia diversos tatuadores há mais de quatro anos e que, conforme informado, já está em sua 5ª edição.

O meu nome é Leonardo Marco Silva e eu tenho 20 anos de experiência no mercado da tatuagem. Ao longo da minha trajetória, obtive reconhecimentos que incluem 2º best of show em Maceió, Alagoas, em 2013; 3º full color em Caruaru, Pernambuco, em 2025; e 2º realismo em Lajedo, Pernambuco, em 2016. Também fui homenageado na convenção Encontro de Tatuadores de Caruaru em 2019; recebi destaque em 2022 com o prêmio de melhor estúdio de tatuagem; fui premiado em 1º lugar pela ENPEC como melhor tatuagem artística da cidade de Belo Jardim em 2019; e obtive primeiro lugar na Top Ouro As Marcas Campeã como melhor estúdio de tatuagem em 2021.

O evento *Encontro de Tatuadores de Belo Jardim* reúne artistas de todo o Brasil e funciona como um festival que inclui participação de bandas, concurso de miss e mister tattoo, suspensão corporal e food trucks, com presença de público superior a 1 mil pessoas por dia. Na 4ª edição, na qual Pablo foi convidado para ser jurado, participaram mais de 80 tatuadores e foram avaliadas mais de 100 tatuagens. Pela dinâmica do evento, a reputação dos artistas participantes é diretamente influenciada pela avaliação e pelos resultados das premiações, o que torna a composição da bancada de jurados um ponto crítico para a credibilidade geral do encontro.

Na 4ª edição, Pablo atuou como um dos quatro artistas principais do evento, exercendo a função de julgador e crítico de tatuagens. Nesse papel, ele avaliou mais de 100 tatuagens no total das categorias e participou do processo que premiou aproximadamente 40 tatuadores. Sua presença teve impacto direto na confiança depositada na bancada de júri, pois atraiu tatuadores ao evento e conferiu credibilidade ao encontro, vez que o Pablo é uma referência no país no ramo de tatuagem. No meu entendimento, a liderança exercida pelo Pablo se refletiu no fato de outros tatuadores confiarem em sua solidez e trajetória, entendendo sua participação como uma garantia de seriedade e consistência na avaliação.

Também é relevante registrar outros aspectos da trajetória profissional do Pablo. Antes mesmo do evento, ele já tatuava o campeão mundial e o da primeira Olimpíada de surf da história do mundo, o que, no contexto do nosso campo, representa um elemento

objetivo de visibilidade e credibilidade. Além disso, ele foi um dos primeiros tatuadores a atuar e abrir grandes lojas em uma grande rede de shopping centers no Brasil, o Grupo Arcar, tendo sido o primeiro estúdio de tatuagem nos mais de 24 shoppings do grupo. Esses marcos reforçaram a confiança dos participantes na competição e no resultado final, pois o crítico responsável pela avaliação ocupava um nível diferente do dos competidores, sendo ele quem julgava.

Após a participação do Pablo na equipe de júri e como crítico na 4ª edição, recebemos elogios por termos obtido um resultado considerado justo e satisfatório. Na minha visão, sua atuação foi muito importante para conferir credibilidade e confiança ao evento, e sua contribuição se relaciona diretamente à reputação do Encontro de Tatuadores de Belo Jardim perante o público e os profissionais que se deslocam para participar.

Com base no que venho observando ao longo dos anos, eu recomendaria Pablo para atuar em estabelecimentos de alta reputação, pois o nível de trabalho descrito exige anos de dedicação e estudo e é compatível com ambientes que buscam atrair grande demanda de clientes interessados em qualidade. Reitero meu apoio e permaneço disponível para esclarecimentos adicionais, se necessário.

Cordialmente,



Leonardo Marco Silva
Proprietário e organizador e criador do evento de tatuagem de Belo Jardim PE, criador do Encontro de tatuadores Belo Jardim PE
studioteleotattoo.bjpe@gmail.com
(81)99495-6217



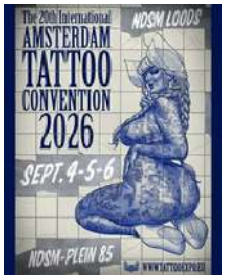








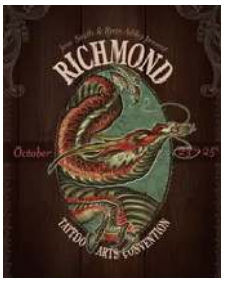




















LOCATION

Hotel Lacazzona

BR-232, Km 180, number 1340 – COHAB I,

Belo Jardim – Pernambuco, 55158-090,

Brazil

SHOW INFO

Belo Jardim Tattoo Artists Meeting - Pernambuco, 2019

Once again, one of the largest events in Belo Jardim is coming up. From November 23 to 24, 2019, the 4th edition of the Belo Jardim Tattoo Artists Meeting, Pernambuco, will take place. This is a major gathering of tattoo artists from Brazil and around the world who will unite in our city to showcase their original work, exchange experiences, and, above all, fraternize. It will also feature manufacturers and distributors who



will reveal new technologies in products, supplies, and equipment designed for the art of tattooing and piercing.



In this 4th edition, we will open our doors to more than 100 artists from various parts of Brazil and the world, who will welcome the attending public in a pleasant, air-conditioned, and organized space, a trademark of previous editions. It is with great pleasure that we invite everyone to these 3 days that have already become a tradition, bringing lots of art, culture, lifestyle, and fun to one place, for the whole family!

PAST EDITIONS

Belo Jardim Tattoo Artists Meeting - Pernambuco, 2018

(September, 01-02)



Belo Jardim Tattoo Artists Meeting - Pernambuco, 2017

(October, 07-08)



Belo Jardim Tattoo Artists Meeting - Pernambuco, 2016
(October, 08-09)



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



_____ Date: August 5, 2026.

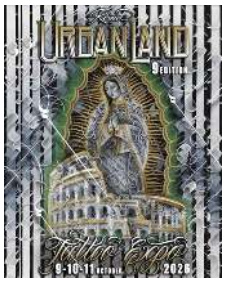


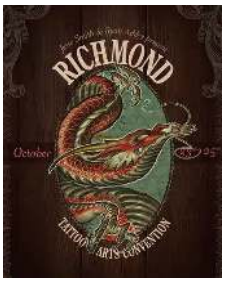
















LOCATION

Hotel Lacazzona
BR-232, km 180 número 1340 – COHAB I,
Belo Jardim – PE, 55158-090,
Brazil





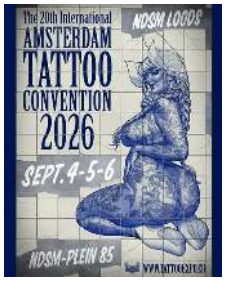
SHOW INFO

Encontro De Tatuadores Belo Jardim PE 2019





Mais uma vez um dos maiores eventos de Belo Jardim está chegando, nos dias 23 a 24 de novembro de 2019 acontecerá a 4ª edição do Encontro de Tatuadores Belo Jardim PE. Um grande encontro de Tatuadores do Brasil e do mundo que se reunirão em nossa cidade para mostrar seus trabalhos autorais, trocar experiências e principalmente confraternizar, e também de Fábricas e Distribuidores que





KILLER INK



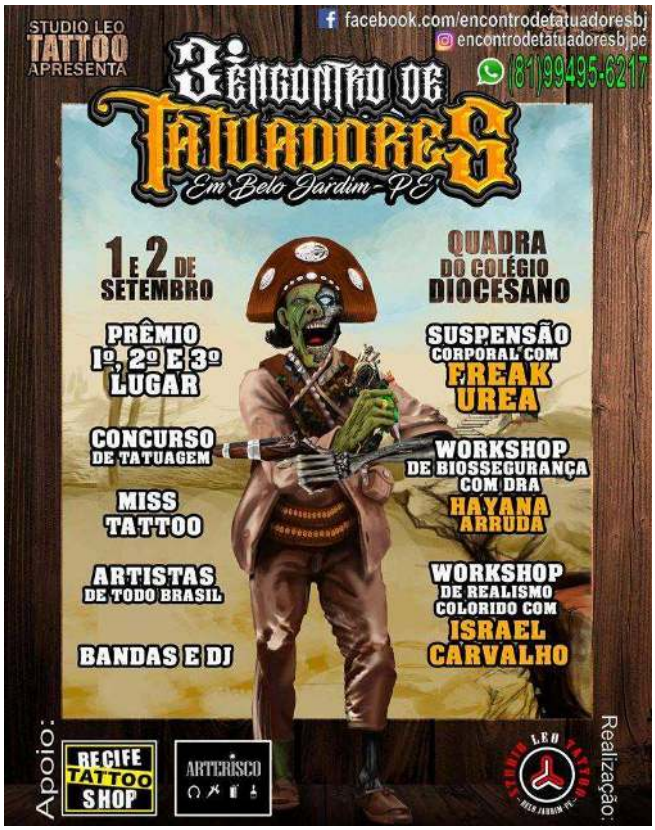
revelarão novas tecnologias em produtos, materiais e equipamentos destinados a arte da tatuagem e piercing.

Nesta 4ª edição, abriremos nossas portas para mais de 100 artistas de vários lugares do Brasil e do mundo que receberão o público participante em um espaço agradável, climatizado e organizado, marca registrada das edições anteriores. É com muito prazer que convidamos a todos para esses 3 dias que já viraram tradição, com muita arte, cultura, comportamento e diversão em um só lugar, para toda a família!

PAST EDITIONS

Encontro De Tatuadores Belo Jardim PE 2018

(01-02 September)



Encontro De Tatuadores Belo Jardim PE 2017

(07-08 October)



Encontro De Tatuadores Belo Jardim PE 2016

(08-09 October)



Exhibit E - Published Material and National or International Recognition

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Ranked number 1 in the world, Ítalo Ferreira is having intense days in his "backyard".

The surfer from Rio Grande do Norte tattooed his Bells Beach victory on his arm and has been surfing a lot alongside his friends from Baía Formosa, where he was born; Ítalo's next challenge is the fourth stage of the World Championship, in Rio de Janeiro.

By Marcelo Sá Barreto — Recife

27/04/2018 11:30 · Updated8 years ago



CONTINUA DEPOIS DA PUBLICIDADE



The first months of the year have been intense for Ítalo Ferreira, from Rio Grande do Norte, currently ranked number one in the world surfing rankings. With the cancellation of the Margaret River event – the third stop on the circuit – in Australia, due to the imminent danger of a shark attack, Ítalo returned to Baia Formosa, in Rio Grande do Norte, to recharge his batteries. And he has been enjoying his days with family and friends.

Between wipeouts on the perfect waves of the small town in Rio Grande do Sul, Ítalo took the opportunity to forever mark his greatest achievement on the Tour so far: the title of the second stage of the World Championship, at Bells Beach, also in Australia. It's on the surfer's arm, immortalized in a tattoo.

CONTINUA DEPOIS DA PUBLICIDADE



Ítalo Ferreira recharges his batteries to return to competitions — Photo: Monkey Shot



Ítalo Ferreira recharges his batteries to return to competitions — Photo: Monkey Shot

CONTINUA DEPOIS DA PUBLICIDADE

The tattoo session led by **Pablo Jorge** was lively, with photos and video taken care of by the **Monkey Shot** team . All of them are people Ítalo trusts implicitly, and he had a lot of fun until the end of the design. A koala, a symbol of Australian fauna, with the trophy won by the native of Rio Grande do Norte as soon as he beat three-time world champion Mick Fanning – right in the Australian's home country, with an astonishing, flawless performance.



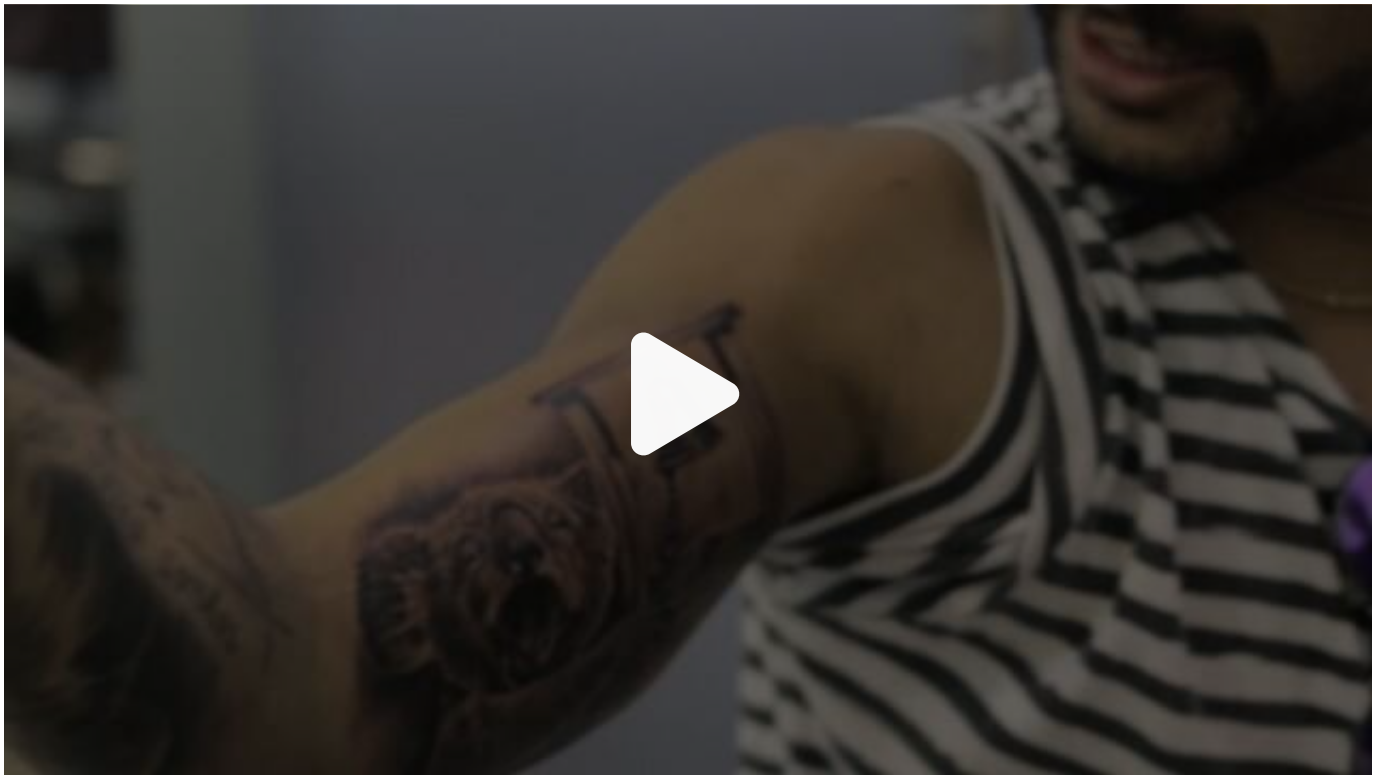
Ítalo Ferreira recharges his batteries to return to competitions — Photo: Monkey Shot



Ítalo Ferreira recharges his batteries to return to competitions — Photo: Monkey Shot

CONTINUA DEPOIS DA PUBLICIDADE

Missing his homeland, Ítalo takes advantage of his time in Baía Formosa to surf the local waves. Whether at Pontal or Porto – or at one of the many surf spots in the region – he's a major attraction for the local crowd. A role model for the youngsters, the surfer displays immense talent and inspires the local youth. In the Northeast of Brazil, Baía Formosa is an important breeding ground for athletes, thanks to the perfect conditions it offers.



Ítalo Ferreira gets a tattoo in honor of his title win in Australia.

One of the waves surfed by Ítalo, at Pontal, became a hit on social media. In a post of his, filmed by his friend **Marcelo Buchecha** , it reached over 207,000 views. And it's certain that the golden boy from Rio Grande do Norte will arrive with a clear head to compete in the next stage of the World Championship, in Saquarema, Rio de Janeiro, starting on May 11th.

CONTINUA DEPOIS DA PUBLICIDADE

"I missed you," the national talent summed it up.



Suggested for you

Jorge Jesus lembra conversa com Neymar no Al-Hilal: "Você acabou"

Veja também



Copa do Mundo 2026

Jorge Jesus lembra conversa com Neymar: "Você acabou"

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Próximo

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FEATURED SURFING SNOWBOARD LONGBOARD SKATEBOARD ACTION SPORTS BRANDS AND STYLE SHOP

Start › Surfing › Getting the bell tattooed

Getting the bell tattooed

17/01/2019

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52.9°
60% 1.9mph 40%

FRI	SAT	SUN	MON	SEA
55°	56°	56°	53°	55°



Getting the bell tattooed

After winning in Australia, surfer **Italo Ferreira** decided to get a tattoo of the **Bells Beach** bell . In this edit, we can see artist **Pablo Jorge** immortalizing this victory on the Brazilian surfer's right arm.



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Clay's terrifying March Halloween edit



South Latitude by Laura Coviella

Mason, waves and a bit of terrifying surfing

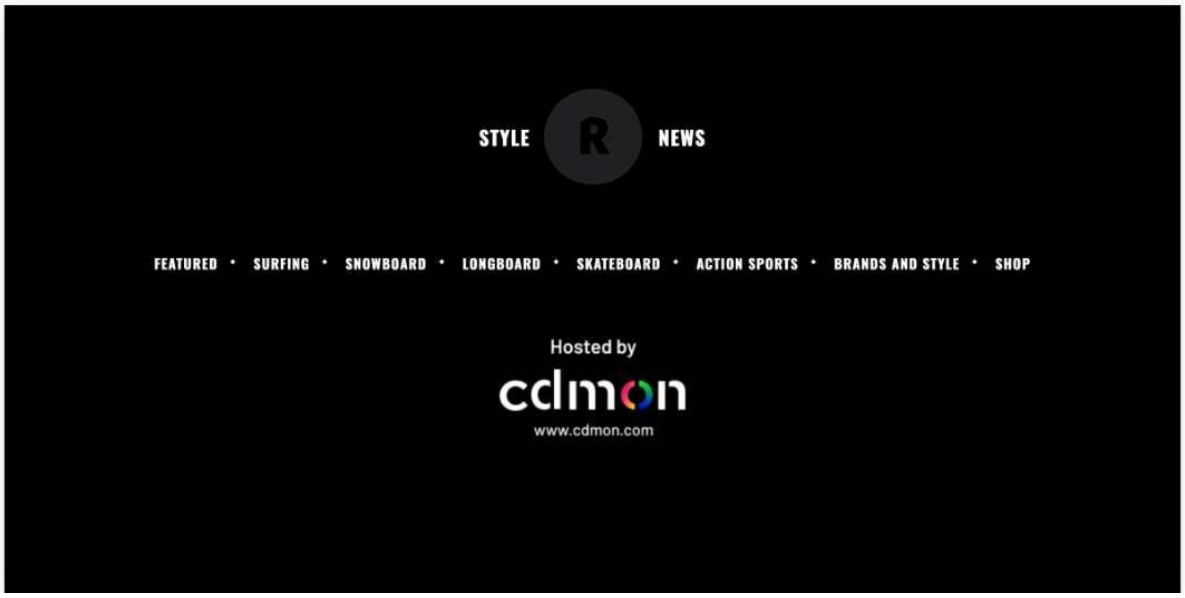


Dracula, a great Moroccan wave

Uhuru x Daniel Cretancho



Evan Geiselman in Puerto Rico



Sign In



ITALO FERREIRA

Brazil Surfing

Olympic Medals	1 G
Games Participations	1
First Olympic Games	Tokyo 2020
Year of Birth	1994
Social Media	

Olympic Results

Sign In

BIOGRAPHY

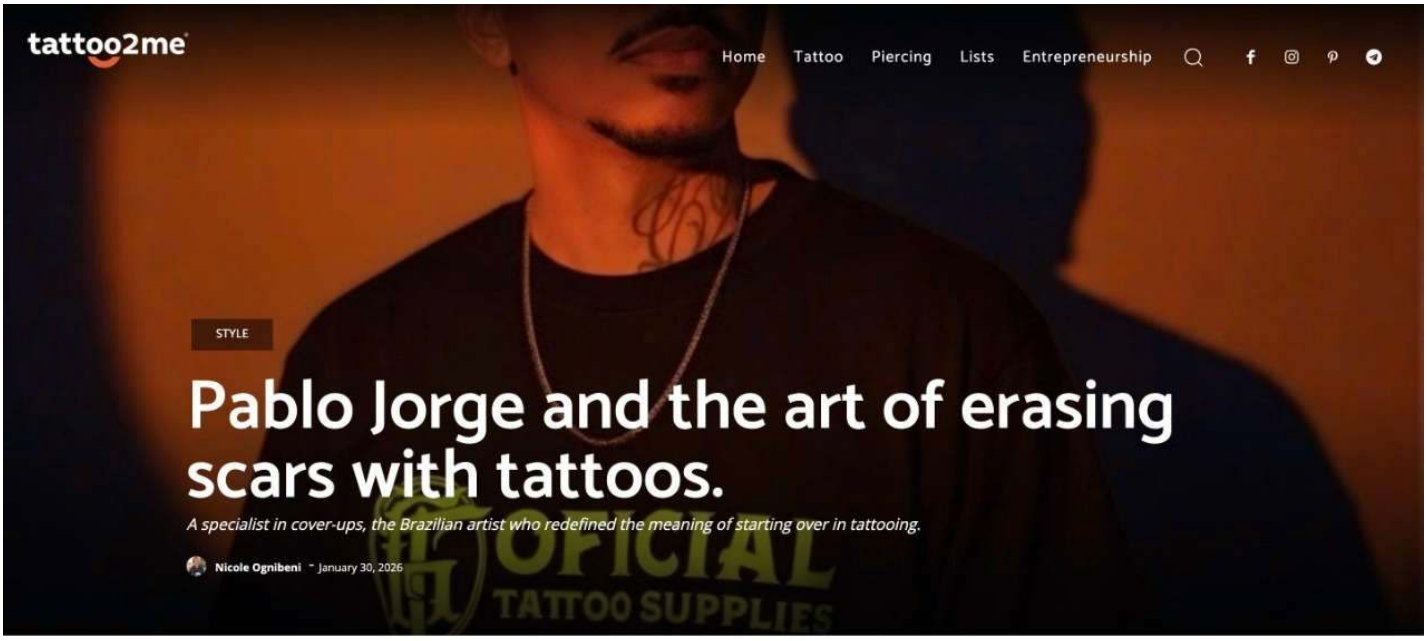
Brazilian Italo Ferreira is thankful for the kindness of cousins after winning gold on surfing's debut at Tokyo 2020.

When high-flying surfer Ferreira, well known for his aerial game, first got into surfing he didn't have any boards of his own. In order to get out on the water the fisherman's son was forced to borrow boards from his cousins who were luckily all too happy to help.

At 12 years old the young surfer's life completely changed when he was discovered by legendary Brazilian surge coach, Luis 'Pinga' Campos. Campos, who is responsible for unearthing nearly every notable Brazilian of the last 10 years, identified Ferreira's potential at a junior contest in Ponta Negra.

Campos quickly took the young talent under his wing and by 2011, the Brazilian was competing at the Junior World Championships, winning two rounds and finishing runner-up in the overall category. In 2015 he made the giant leap from the onto the World Championship Tour - the elite arena of surfing - and in his rookie season he began catching everyone's attention. Ferreira won the "Rookie of The Year" award after his 7th place finish on the tour.

Featured



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Covering up a tattoo is also about reconstructing stories.

Not every tattoo is meant to last. Some carry technical errors, impulsive decisions, or moments in life that no longer make sense. It is at this delicate point, where frustration and shame meet, that Pablo Jorge's work becomes essential. A specialist in tattoo cover-ups and rework, the Brazilian artist has built a solid career transforming unwanted marks into permanent works of art. In the tattoo world, he created a maxim that has become his signature: "Cover-up that heals invisibly."

With over 20 years of experience, national recognition, international expertise, and more than 25 awards, Pablo doesn't just cover tattoos. He covers unresolved issues, aesthetic traumas, and restores something that goes beyond the skin: self-esteem.



MOST RECENT


Style
Guilherme Henrique Tattoo: a reference in tattoo cover-ups, realism, and transforming stories onto skin.
NICOLE OGNIBENI


Style
Andrew Iceman: Realistic tattoo in Curitiba with high contrast and impeccable finish.
NICOLE OGNIBENI


Style
Ramon Rodrigo: the perfection of hyperrealism in tattooing.
NICOLE OGNIBENI

ADVERTISING



A life shaped by art.

Pablo's relationship with art began early, long before tattooing came into the picture.

"I've always been an artist. Since I was 7 years old, I've been playing percussion with my father, who has been a professional musician for over 40 years. Visual artists frequented my house; I grew up surrounded by music, painting, and drawing," he recalls.

Even as a young man, his restlessness was clear: to make a living from art. The first turning point came when he saw an artist airbrushing t-shirts at an event. The solution was improvised, creative, and revealed the profile that would accompany him throughout his career.

"I RIPPED THE MOTOR OUT OF AN OLD REFRIGERATOR AND MADE A MAKESHIFT AIR COMPRESSOR. THAT'S HOW I STARTED SELLING MY FIRST T-SHIRTS."

The journey of tattooing emerged years later, almost by chance, inside a studio where Pablo painted t-shirts and surfboards. With the main tattoo artist leaving and clients waiting, came his first real contact with human skin.

"A friend and I, after seeing him tattoo every day, decided to get one too. That was my first contact with tattooing, 20 years ago."

Formation, decline, and maturation.

Throughout her career, specific moments have shaped her artistic evolution. Workshops and collaborations were crucial.

"Gil Pereira's workshop opened my mind to the world of color tattoos. Meanwhile, the collaborations with Nildo Silva and Bruno Amaral greatly improved my black and gray technique."

But his career wasn't built solely on technical victories. Pablo opened more than 25 studios over the years, facing financial difficulties and learning about management, leadership, and administration through hands-on experience.

"THESE EXPERIENCES

SHAPED MY PROFESSIONAL MINDSET. TATTOOING IS ALSO A BUSINESS, AND THOSE WHO IGNORE THAT SUFFER."

Today, the advice for the beginner Pablo is straightforward:

> ***"Study management. Save money. Always use the best materials. Everything has consequences. Invest in yourself."***

A cover-up is not your average tattoo.

It's artistic surgery on the skin.

Specializing in coverage wasn't by chance. It was vision.

"I've always had a very solid application of pigments. And I realized that with the explosion of new tattoo artists, there would be a wave of poorly executed tattoos. Someone would need to fix that."

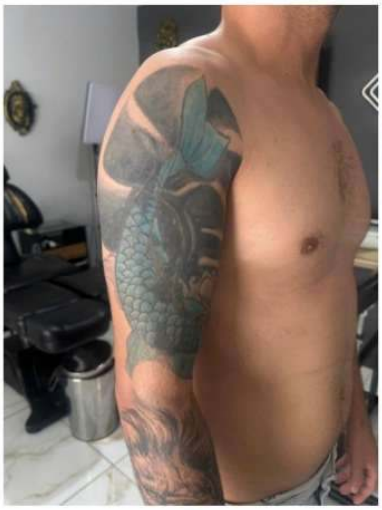
Covering up a tattoo requires a different approach, different preparation, and a different level of technical skill.

"This is not the normal way to tattoo. Sometimes up to three layers of pigment are needed. If you don't have the correct technique and materials, you can tear the skin."

This is where the concept that defines their work originates: definitive coverage.

"If I can still see any trace of the old tattoo after it heals, it will become even more apparent over time. A well-done cover-up is one where the old tattoo no longer exists."

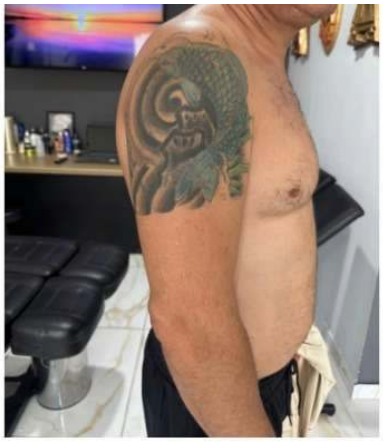
It's no coincidence that Pablo frequently covers up failed attempts by other reporters, correcting accumulated errors.












The pain that doesn't show up in the photo.

Behind the technique lies a deep emotional weight. Many clients arrive carrying shame and a sense of isolation.

"I've had clients who went more than 10 years without taking their shirt off, without going to the beach, without looking at themselves in the mirror."

One case marked his career. A client traveled for hours to cover up a tattoo, but the trauma was so great that he became ill, had an anxiety attack, and was unable to get the tattoo done on the first day.

"Days later we managed to do it. Seeing my self-esteem resurface was when I was certain of my purpose."

Today, Pablo works with absolute conviction.

"EVEN BEFORE I BEGIN, I ALREADY BELIEVE THE WORK WILL BE SUCCESSFUL. MY COMMITMENT IS TO CHANGE THAT PERSON'S LIFE FOR THE BETTER."




Technique, materials and longevity

The artist's current style is defined as super-pigmented surrealism, blending realism, color, visual impact, and durability.

"My focus is always on solid work that heals well and ages well."

Planning is crucial, especially for coverage. Tanned, dry, or poorly prepared skin can compromise the entire result.

"I use a lot of shades of opaque gray and white. Melanin directly interferes."

Technological evolution has been crucial to the level it has reached today.

"I can only saturate multiple layers without damaging the skin because of the quality of the materials."

Currently, Pablo is sponsored by GT Tattoo Supplies, using Maxflow and Revo cartridges, essential for precision and safety in complex cover-ups.



Awards, recognition and the road ahead

Each of the more than 25 awards carries real weight.

"There's sweat, cost, travel, months of preparation. An award never comes easy."

Among them, one occupies a special place.

"Winning the award for best artist at the Mossoró convention was a highlight. There were international artists, and I won a kit with over 56 colors. That boosted my career."

For him, conventions are accelerators of evolution.

"PARTICIPATING IN EVENTS IS AN ARTISTIC MARATHON. THOSE WHO DO IT, EVOLVE MUCH FASTER."



Tattoo Week and prestige

Participating in the world's largest tattoo convention is not just a showcase, it's an endorsement. Being at Tattoo Week represents occupying a space where the global tattoo scene meets, observes, evaluates, and recognizes itself. It's the highest point of exposure, technical exchange, and artistic validation within the global market.

For Pablo Jorge, this presence takes on even greater significance when it comes at the invitation of a major company in the industry, as an artist sponsored by GT Tattoo Supplies. This type of invitation is not accidental. It happens when the brand sees in the artist not only technique, but authority, consistency, credibility, and real influence within the tattoo world.

Representing a company with international reach at an event of this magnitude means carrying institutional trust, being a reference for other professionals, and acting as an ambassador for quality, innovation, and high technical expertise. It is the recognition of a trajectory built with study, responsibility, and proven results experienced by thousands of people.

More than just being present, it's about being chosen to be there. And this solidifies Pablo Jorge not only as a great tattoo artist, but as a name that rightfully occupies the center of decisions, trends, and paths in contemporary tattooing.





Brazil, the world, and artistic identity.

When comparing markets, Pablo is clear.

"In Europe there is a lot of unique artistic creation. But Brazilians have a huge advantage: solidity."

Accustomed to working with all skin types, Brazilian tattoo artists are extremely adaptable.

"This makes us unique in the application of paint."

Future, legacy and purpose

For the coming years, Pablo sees tattoos becoming even more prevalent in society, with technology advancing, but the essence remaining.

"It's an ancient art. It's not going to end."

Their goals remain clear: to travel, to tattoo in other countries, and to continue boosting self-esteem through cover-ups.

"This is my legacy."

When thinking about the distant future, the answer comes with humor and precision:

"I want them to say, 'What a job well done. And it was done 30 years ago.'"

And when defining his career in one sentence, he sums up everything he has experienced:

"The courage to face challenges and the persistence to never give up conquer all."

Tattoo2me presents

Telling Pablo Jorge's story reaffirms Tattoo2me's commitment, the largest tattoo blog in Brazil, to valuing artists who elevate tattooing to the highest level of technique, ethics, and human impact. More than covering up tattoos, Pablo covers pain, mistakes, and insecurities.

impact. More than covering up tattoos. Pablo covers pain, mistakes, and insecurities, transforming skin into a new beginning.

And that, definitely, is art.

With immense gratitude, Tattoo2me thanks Pablo Jorge for opening up his story, his process, and especially his worldview for this interview.

In a market where there isn't always room for depth, Pablo chose to go beyond the image and talk about technique, responsibility, pain, reconstruction, and purpose. Sharing a journey of over 20 years, marked by study, persistence, mistakes, successes, and achievements, is a gesture of generosity towards Brazilian tattooing and everyone who lives and breathes this art.

For Tattoo2me, which has been dedicated for over a decade to documenting and celebrating the great names in tattooing in Brazil, it is an honor to record the story of an artist who not only tattoos, but transforms lives through skin. The trust placed in sharing such intimate, technical, and human accounts reinforces the greatness of a professional who understands the real impact of his work.

Thank you, Pablo, for allowing us to tell this story with truth, respect, and admiration. May this record continue to inspire artists, clients, and all those who believe that tattooing is memory, identity, and a new beginning.



Nicole Ognibeni

https://tattoo2me.com

A journalist passionate about new flavors, tattoos, travel, and animals. Come to my world: @nicole.ognibeni / blog.tattoo2me.com

MORE FROM THIS AUTHOR



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Guilherme Henrique Tattoo: a reference in tattoo cover-ups, realism, and transforming stories onto skin.



Style

Andrew Iceman: Realistic tattoo in Curitiba with high contrast and impeccable finish.



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ANNEBODYPIERCER



Tattoo

The meaning of the butterfly tattoo

FERNANDA MORAES



Tattoo

84 tattoo inspiration ideas for women

ROMULO TAVARES

In six months, tattoo artist quadruples revenue.

tribunadonorte.com.br/economia/em-seis-meses-tatuador-quadruplica-faturamento

Redação Tribuna do Norte January 21, 2018

The back-and-forth of needles, creating monochromatic or colorful paths on the skin of his clients over 13 years of his career, has allowed tattoo artist Pablo Jorge to fulfill a dream. After years working at different locations in Cidade Alta, Natal, he has managed to enter the competitive market of shopping malls and, in less than six months, will take a new step: expanding his tattoo studio in Natal Shopping to an area twice the size and in one of the mall's main corridors.



Tattoo artist Pablo Jorge has started a business and will open a studio in a prime area of the shopping mall in March (photo: Alex Régis).

#LEARN MORE# “The shopping mall was a big dream of mine. The culture of going to the mall to shop, go to the movies, or simply get out of the house is very strong here in Natal. I saw this as an opportunity to expand my work and, in addition, break down barriers of prejudice. I am reaching the A and A+ public with the credibility of our brand,” he emphasizes. Currently occupying an area of 64 square meters in the mall's Service Area, he will transfer the studio in March to an area of 120 square meters at the main entrance where more people circulate.

When asked if there had been any prejudice regarding the installation of the tattoo studio inside the shopping mall, Pablo Jorge stated that he had not faced any problems of that nature. “From day one, it has been a success. We are doing

very well. People feel safe with the professional tattoo artist, with the studio's name being associated with the mall's name. There's a very positive change in our clientele profile," he emphasizes. Since opening in Natal Shopping in the second half of last year, Pablo Jorge has quadrupled his revenue and now has a team of nine people, three times larger than he had at the beginning of last year. "This number will increase even more when we move to the new store," the businessman/tattoo artist assures.

Retailers increase sales in 2017.

The Trade Movement Indicator, which tracks the performance of retail sales throughout Brazil, rose 1.5% in 2017, according to data collected by Boa Vista SCPC. In a seasonally adjusted monthly comparison, growth of 1.1% was observed in December compared to November. Compared to December of the previous year, there was an increase of 6.3%.

Sectors

In the monthly analysis, among the main sectors, the "Furniture and Home Appliances" sector showed growth of 2.2% in December, after adjusting for seasonal effects. In the data without seasonal adjustment, the accumulated variation over 12 months was of the same magnitude, 2.2%.

The "Textiles, Clothing and Footwear" category grew 0.1% in the month, after seasonal adjustments. In the seasonally adjusted data, the accumulated figures for the last 12 months show an increase of 1.2%.

Activity in the "Supermarkets, Food and Beverages" sector increased by 0.3% in the month in the seasonally adjusted series. In the unadjusted series, the accumulated variation remained at 1.7%.

Finally, the "Fuels and Lubricants" segment grew 0.5% in December considering seasonally adjusted data, while in the unadjusted series, the accumulated variation over 12 months still shows a decrease of 2.5%.

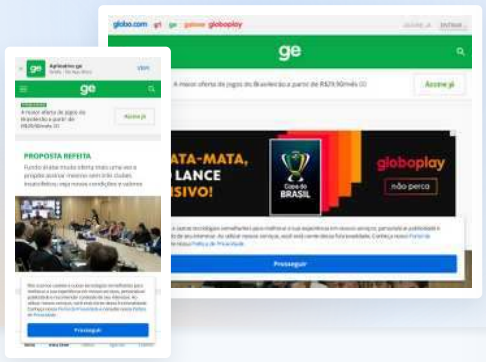
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Traffic & Engagement

Total visits

Jun 2026 - Jun 2026 Worldwide

212.2M

↑106.98% from last month

Device distribution

Jun 2026 - Jun 2026 Worldwide



Desktop	29.94%
Mobile Web	70.06%

Global rank -

Country rank -

Brazil

Industry rank -

Engagement overview

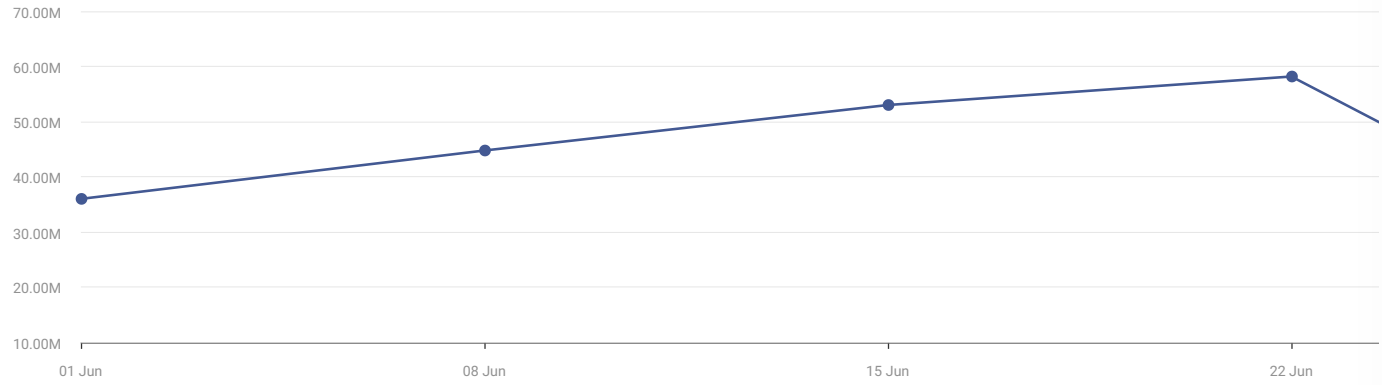
Jun 2026 Worldwide All Traffic

Monthly visits	212.2M	Deduplicated audience		Pages / Visit	1.84
Monthly Unique Visitors	N/A	Visit Duration	00:02:42	Bounce Rate	47.22%

Visits over time

Jun 2026 Worldwide All traffic

ge.globo.com	vs.	espn.com.br	lance.com.br	cnnbrasil.com.br	uol.com.br
212.2M		46.47M	20.06M	71.93M	220.2M



Geography

Top countries

Jun 2026 All traffic

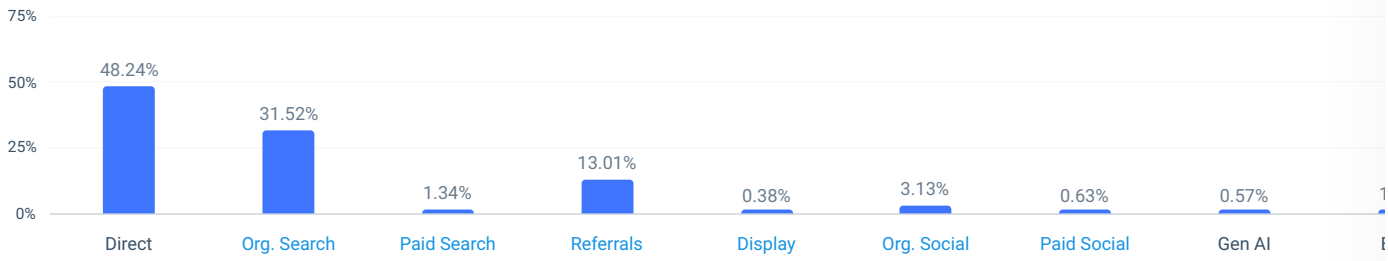


Country	Traffic Share	Change
Brazil	93.02%	↑ 118.54%
United States	3.48%	↑ 16.54%
Portugal	1.12%	↑ 87.60%
Canada	0.49%	↑ 3.81%
Spain	0.32%	↓ 2.38%

Marketing channels

Channels overview

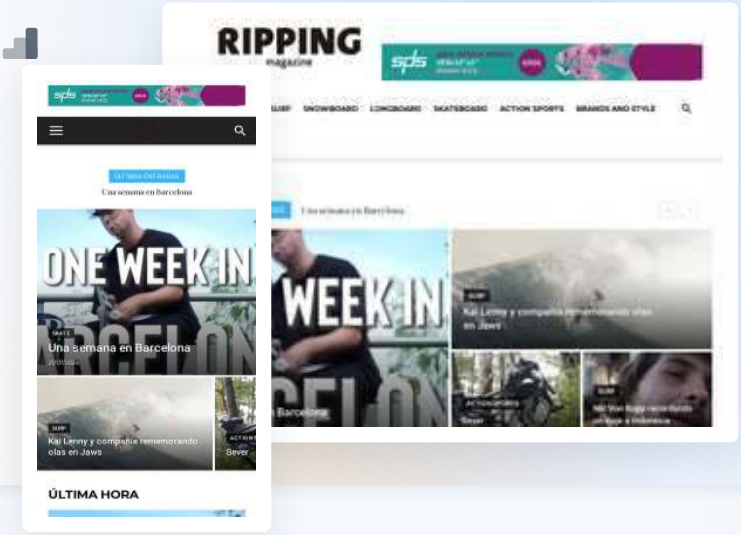
Jun 2026 Worldwide All traffic



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BOLLE - TORUS NEO from Bollé Brands on Vimeo. Las nuevas Bollé TORUS NEO, es la máscara de mayor calidad con lentes tóricas y un amplio campo de



Traffic & Engagement

Total visits

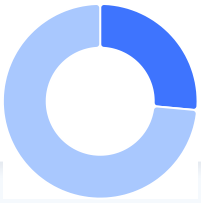
Jun 2026 - Jun 2026 | Worldwide

1,943

↑174.33% from last month

Device distribution

Jun 2026 - Jun 2026 | Worldwide



Deskto

Mobile

Global rank –

Country rank –

Sp...

Industry rank –

Engagement overview

Jun 2026 | Worldwide | All Traffic

Monthly visits	1,943	Deduplicated audience		Pages / Visit	1.89
Monthly Unique Visitors	N/A	Visit Duration	00:00:44	Bounce Rate	33.79%

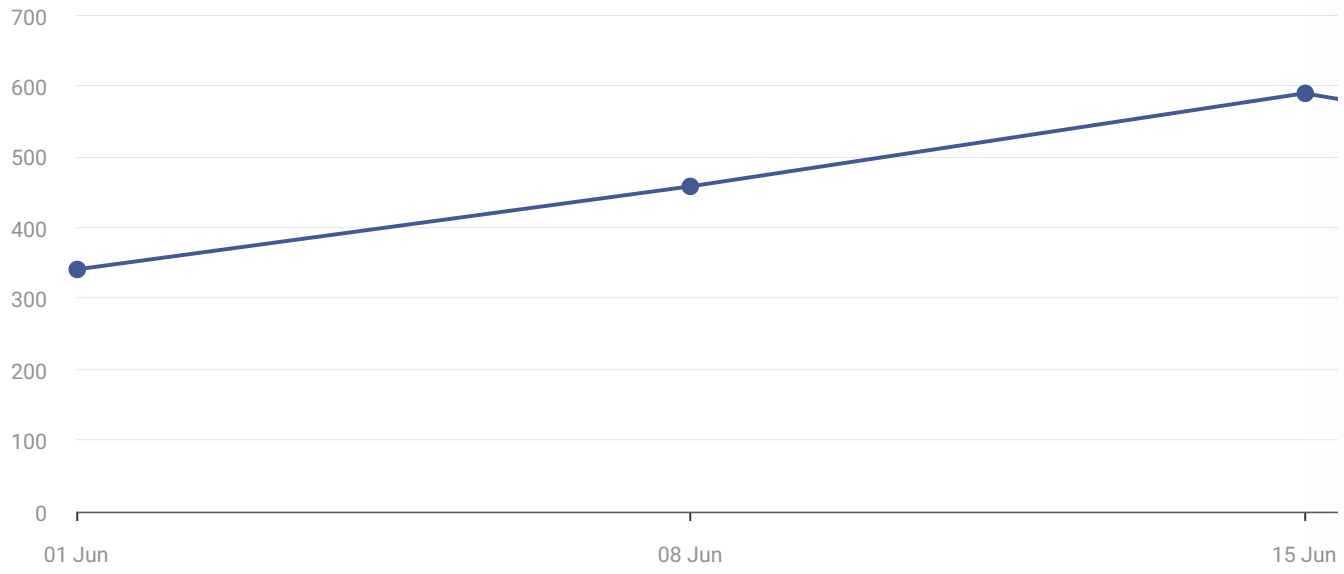
Visits over time

Jun 2026 Worldwide All traffic

rippingmag.com
1,943

VS.

todosurf.com	surf30.net	surfmediterraneo.com	trickon.com
43,420	53,939	4,097	1,300



Geography

Top countries

Jun 2026 All traffic



Country	Traffic Share	Change
Spain	41.58%	↑ 14.06%
Portugal	34.86%	-
Mexico	6.65%	-
United States	5.95%	-
Colombia	5.84%	-

Your trial has ended

tribunadonorte.com.br

O maior portal de notícias do RN



Traffic & Engagement

Total visits

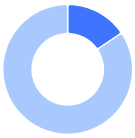
Jun 2026 - Jun 2026 Worldwide

1.059M

↓-16.85% from last month

Device distribution

Jun 2026 - Jun 2026 Worldwide



Desktop	15.55%
Mobile Web	84.45%

Global rank	#67,540
Country rank (Brazil)	#5,437
Industry rank (News_and_Media)	#4,027

Engagement overview

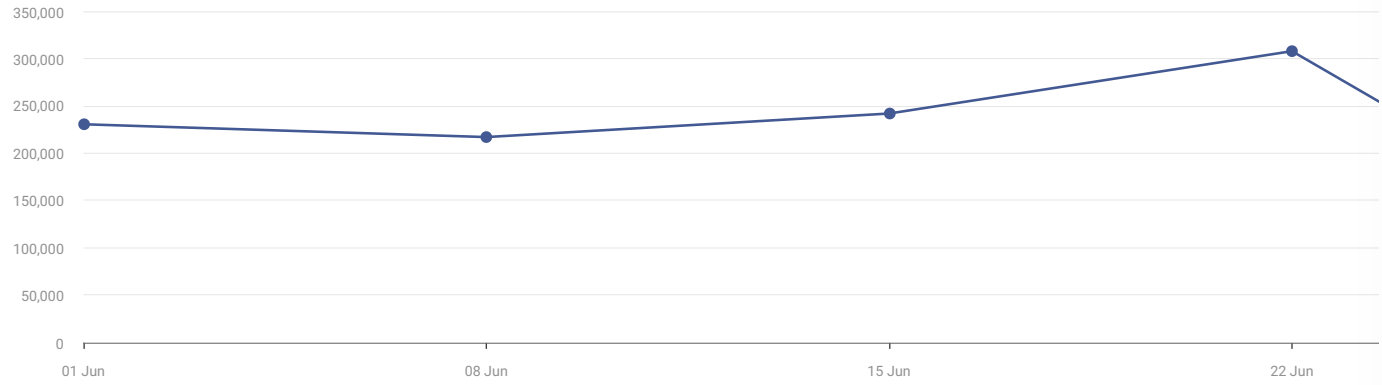
Jun 2026 Worldwide All Traffic

Monthly visits	1.059M	Deduplicated audience		Pages / Visit	1.49
Monthly Unique Visitors	N/A	Visit Duration	00:00:37	Bounce Rate	67.78%

Visits over time

Jun 2026 Worldwide All traffic

tribunadonorte.com.br	agorarn.com.br	diariodorn.com.br	defato.com	saibamais.jor.br
1.059M	310,045	201,109	55,655	121,080



Geography

Top countries

Jun 2026 All traffic



Country	Traffic Share	Change
Brazil	96.96%	↓ 16.88%
United States	1.43%	↓ 28.52%
United Kingdom	0.72%	↓ 11.13%
Canada	0.21%	↑ 34.64%
Portugal	0.16%	↓ 35.05%

Marketing channels

Channels overview

Jun 2026 Worldwide All traffic

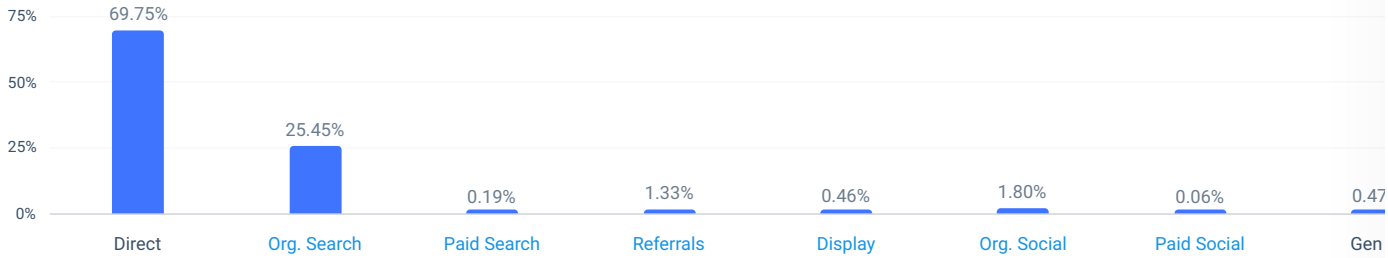


Exhibit F - Lead or Critical Roles for Distinguished Establishments

YOUSA Law Firm

Julia de Oliveira de Campos <julia.campos@yousalaw.com>

Fwd: Seaside tattoo convention invitation

1 mensagem

Pablo Jorge Tattoo <pablojorgearte@gmail.com> 20 de março de 2026 às 14:26
Para: "julia.campos@yousalaw.com" <julia.campos@yousalaw.com>

--------- Mensagem encaminhada ---------
De: **Iron Monkey** <theironmonkeytattoo@gmail.com>
Data: qui., 19 de mar. de 2026 às 13:20
Assunto: Seaside tattoo convention invitation
Para: pablojorgearte@gmail.com <pablojorgearte@gmail.com>

Dear Pablo Jorge,

I hope this message finds you well.

I wanted to personally reach out and extend an invitation for you to join Iron Monkey Tattoo Studio at the Seaside Tattoo Convention 2026, taking place June 5th–7th in Ventura, California.

We are currently assembling a carefully selected group of artists to represent the studio this year. This is not simply about filling booth space—our focus is on building a strong, professional presence with artists who consistently produce high-level work and carry themselves at that same standard. Your work immediately stood out, and your style, execution, and reputation align closely with what we aim to represent.

We would be honored to have you work alongside our team, represent Iron Monkey Tattoo Studio, and be part of what we are building at this convention. It will be a great opportunity to connect with a large audience, collaborate with other talented artists, and contribute to a focused, high-quality environment throughout the event.

If this is something you are open to, I would like to secure your participation early and go over all details with you directly.

I look forward to hearing from you.

Iron Monkey Tattoo Studio



Sacramento, California

Select Appointment

MANUEL SANCHEZ - FULL DAY TATTOO - $100 DEPOSIT REQUIRED BOOK
8 hours @ $1,200.00

Award winning 20+ years of experience. All tattoo styles are welcome. Visit https://www.instagram.com/tattoomanuels for examples and for contact.

GREG PETRALI - HALF DAY SESSION BOOK
4 hours @ $600.00

GREG PETRALI - FULL DAY TATTOO BOOK
8 hours @ $1,200.00

Greg is very versatile in all styles of tattooing. He really enjoys doing large scale black and grey realism pieces, however he is great with color and tons of other styles as well.

Joey - FULL DAY TATTOO - $100 DEPOSIT REQUIRED (Copy) BOOK
8 hours @ $1,200.00

A true student of tattoo history and culture. Joey has over a decade of professional tattoo experience. He loves to do americana traditional styles, Chicano style but is also versatile in all other styles as well. He will bring knowled ...

SHOW ALL

Joey - HALF DAY TATTOO - $100 DEPOSIT REQUIRED (Copy)
4 hours @ $600.00

Exhibit G - Significant Recognition for Achievements (Expert Letters)

Iuri Dayvisson

+55 (84) 98866-2246

Natal, Rio Grande do Norte, Brazil

March 30, 2026

To the competent immigration authority,

I am writing to present my professional opinion regarding the artistic qualifications of Pablo Jorge Santos, known as Pablo Jorge Tattoo. I am the owner and lead artist of Ideal Tattoo Studio, as well as the founder and organizer of the Sunset Tattoo Expo. My experience in the industry includes awards at major conventions, such as Tattoo Week São Paulo and Tattoo Week Rio de Janeiro, as well as participation in international events, such as Icons and Prodigies in Venice, Italy. I also regularly serve as a judge at national conventions, evaluating artists based on technical and artistic criteria recognized in the industry.

I had direct contact with Pablo Jorge Santos's work at the Maceió Tattoo Artists Meeting, where I served as a judge in a competitive environment that brings together pre-selected artists. At that event, I technically evaluated his execution and awarded prizes in two distinct categories: Art Fusion and full limb coverage, after a careful analysis of aspects such as application, composition, and originality. This type of recognition takes place within a structured judging system, in which only works that demonstrate a high level of excellence are awarded, which highlights his distinction in the field.

Throughout his career, Pablo Jorge Santos has participated in more than 30 tattoo conventions. These events are central spaces in the industry, where artists are selected to present their work, compete, and be evaluated by specialists. They are highly competitive environments in which consistent performance is essential. In this context, he has received approximately 15 awards, which demonstrates continuous recognition over time rather than isolated achievements.

In addition to competing, Pablo Jorge Santos also serves as a judge at industry events. The selection of artists for this role is based on established professional recognition, as the judge is responsible for technically evaluating the work of other professionals. His performance in this position indicates that his knowledge and experience are valued both by organizers and by the artistic community.

His career also includes invitations to perform guest spots at various studios, which demonstrates professional demand and an established reputation. This type of invitation is extended to artists whose presence adds value to the hosting studio and attracts clientele, serving as a clear indicator of recognition in the market.

Additionally, Pablo Jorge Santos conducts workshops and mentorships, sharing technical knowledge with other artists. These activities are generally led by professionals who have reached a level of mastery

recognized by their peers, as they involve the transmission of advanced techniques and working methodologies.

From a technical standpoint, his work demonstrates a high level of mastery in areas such as pigment saturation, cover-up procedures, and the application of light and shadow in both black and grey and color compositions. For example, his ability to execute complex cover-ups, which involve the layering of multiple pigment deposits without compromising the integrity of the skin, requires precise control of needle depth, equipment calibration, and an understanding of the skin's physiological response. These technical competencies are not limited to the theoretical field, being directly reflected in his awards and the professional invitations he receives.

Pablo Jorge Santos also serves a relevant clientele, including public figures such as Ítalo Ferreira, the first Olympic surfing champion in history, and Cleber "Bambam", a well-known bodybuilding influencer in Brazil, which demonstrates a high level of trust in his work.

Based on my direct evaluation and my experience in the industry, I affirm that Pablo Jorge Santos presents a consistent history of recognition, participation in relevant events, and validation by industry specialists. His career reflects not only technical skill but also continuous recognition in competitive and selective environments.

In light of the above, I express my support for his professional practice and for the recognition of his prominent position in the tattoo industry.

Sincerely,

Iuri Dayvisson Mauricio da Silva

Iuri Dayvisson

Owner and Lead Artist, Ideal Tattoo Studio

Founder and Organizer, Sunset Tattoo Expo

Tattoo Artist and Judge in Competitions

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



Date: July 8, 2026.

Iuri Dayvisson

+55 (84) 98866-2246

Natal, Rio Grande do Norte - Brasil

30 de março de 2026

À autoridade de imigração competente,

Escrevo para apresentar minha opinião profissional sobre as qualificações artísticas de Pablo Jorge Santos, conhecido como Pablo Jorge Tattoo. Sou proprietário e artista líder do Ideal Tattoo Estúdio, além de fundador e organizador da Sunset Tattoo Expo. Minha atuação na indústria inclui premiações em convenções de grande porte, como a Tattoo Week São Paulo e a Tattoo Week Rio de Janeiro, bem como participação em eventos internacionais, como o Icons and Prodigies, em Veneza, Itália. Também atuo regularmente como jurado em convenções nacionais, avaliando artistas com base em critérios técnicos e artísticos reconhecidos no setor.

Tive contato direto com o trabalho de Pablo Jorge Santos no Encontro de Tatuadores de Maceió, onde atuei como jurado em um ambiente competitivo que reúne artistas previamente selecionados. Nesse evento, avaliei tecnicamente sua execução e concedi premiações em duas categorias distintas: Art-fusion e fechamento completo de membro, após análise criteriosa de aspectos como a aplicação, a composição e a originalidade. Esse tipo de reconhecimento ocorre em um sistema estruturado de julgamento, no qual apenas trabalhos que demonstram alto nível de excelência são premiados, o que evidencia sua distinção no campo.

Ao longo de sua trajetória, Pablo Jorge Santos participou de mais de 30 convenções de tatuagem. Esses eventos representam espaços centrais na indústria, nos quais artistas são selecionados para apresentar seus trabalhos, competir e serem avaliados por especialistas. Trata-se de ambientes altamente competitivos, em que a consistência de desempenho é fundamental. Nesse contexto, ele recebeu aproximadamente 15 premiações, o que demonstra reconhecimento contínuo ao longo do tempo e não apenas por conquistas pontuais.

Além de competir, Pablo Jorge Santos também atua como jurado em eventos da área. A seleção de artistas para essa função baseia-se no reconhecimento profissional consolidado, uma vez que o jurado é responsável por avaliar tecnicamente o trabalho de outros profissionais. Sua atuação nessa posição indica que seu conhecimento e experiência são valorizados tanto pelos organizadores quanto pela comunidade artística.

Sua trajetória inclui ainda convites para realizar guest spots em diversos estúdios, o que evidencia demanda profissional e uma reputação consolidada. Esse tipo de convite é direcionado a artistas cuja presença agrega valor ao estúdio anfitrião e atrai a clientela, sendo um claro indicativo de reconhecimento no mercado.

Adicionalmente, Pablo Jorge Santos realiza workshops e mentorias, compartilhando conhecimento técnico com outros artistas. Essas atividades são, em geral, conduzidas por profissionais que atingiram um nível de

domínio reconhecido por seus pares, pois envolvem a transmissão de técnicas avançadas e de metodologias de trabalho.

Do ponto de vista técnico, seu trabalho demonstra elevado domínio em áreas como a saturação de pigmento, os procedimentos de cover-up e a aplicação de luz e sombra em composições em preto e cinza e em cores. Por exemplo, sua capacidade de executar cover-ups complexos, que envolvem a sobreposição de múltiplas camadas de pigmento sem comprometer a integridade da pele, exige controle preciso da profundidade da agulha, regulagem de equipamento e compreensão da resposta fisiológica da pele. Essas competências técnicas não se limitam ao campo teórico, sendo diretamente refletidas em suas premiações e nos convites profissionais que recebe.

Pablo Jorge Santos também atende uma clientela relevante, incluindo figuras públicas como Ítalo Ferreira, o primeiro campeão olímpico de surf da história, Cleber “Bambam”, famoso influenciador da área da musculação no Brasil, o que demonstra um elevado nível de confiança em seu trabalho.

Com base na minha avaliação direta e na minha experiência na indústria, afirmo que Pablo Jorge Santos apresenta um histórico consistente de reconhecimento, de participação em eventos relevantes e de validação por especialistas do setor. Sua trajetória evidencia não apenas habilidade técnica, mas também reconhecimento contínuo em ambientes competitivos e seletivos.

Diante do exposto, manifesto meu apoio à sua atuação profissional e ao reconhecimento de sua posição de destaque na indústria da tatuagem.

Atenciosamente,



Iuri Dayvisson

Proprietário e Artista Líder, Ideal Tattoo Estúdio

Fundador e Organizador, Sunset Tattoo Expo

Artista Tatuador e Jurado em Competições

January 15, 2026
To: U.S. Citizenship and Immigration Services (USCIS)
Subject: Letter of Recommendation for Pablo Jorge Santos
From: Alex Farias

Dear Sir or Madam,

I, Alex Farias, hereby write this statement to record, based on my professional experience, my recognition of the work and prominence of tattoo artist Pablo Jorge Santos in the artistic field of tattooing, especially in the areas of Portrait Realism and complex cover-ups ("extreme cover-ups").

I am the owner and tattoo artist of the Guitar Tattoo studio, located at Avenida Comendador Gustavo Paiva, 5945, Cruz das Almas, Maceió/Alagoas, Zip Code 57038-000, Parque Shopping Maceió, L1 floor, store 1003. The studio is installed in the largest shopping center in the city and serves a broad clientele, including high-end customers, with a constant demand for custom projects, portraits, and high-level technical work. My professional practice involves multiple tattoo styles, with emphasis on realism, but also techniques such as *fine line, tribal, and watercolor*, which allows me to properly assess both technical execution and the artistic criteria that distinguish an ordinary work from an exceptional work by another artist.

Over the years, I have been invited to join judging panels and serve as a judge at various tattoo events and conventions in Brazil, including, among others: 2nd Colombo Tattoo Fest (Curitiba/Paraná, 2018), 6th Oeste Fest Tattoo (Rio de Janeiro/ Rio de Janeiro, 2017), FSA Tattoo Convention (Feira de Santana/Bahia, 2017), Ink Aracaju Festival (Aracaju/Sergipe, 2016), Expo Tattoo Paraíba (João Pessoa/Paraíba, 2016), Petro Expo Tattoo (Petrolândia/Pernambuco, 2015), and Naderme Tattoo Fest (Natal/Rio Grande do Norte, 2014). My work has also been featured in specialized media, including a report in the Brazilian Tattoo Almanac on 3D tattooing, as well as coverage in industry magazines (including mentions related to Expo Tattoo Nordeste), in addition to interviews granted to national and international media outlets such as Globo, Record, SBT, local TV stations, and radio broadcasters.

In the tattoo industry, social media platforms function as the primary public showcase of a professional's artistic and technical output, as they allow the public and other specialists to assess consistency, finishing quality, variety of projects, process, and healed results. In this sense, my profiles @alexfariasofficial (approximately 94.000 followers) and @tattooguitar (approximately 18.000 followers) showcase my work, my clientele, my participation in events, and media coverage — information that corroborates my professional history and my activity in the field.

Likewise, Mr. Santos maintains a strong digital presence through his professional profile @pablojorgetattoo, which currently has approximately 79,000 followers. This level of qualified audience is a clear indicator of the national (and even international) reach of his work and the recognition he holds among the public and his peers in the industry.

I became acquainted with Mr. Pablo Jorge Santos's work in a technical evaluation context: I served as a judge at two events in which he was awarded, having formally evaluated his works during the judging process. Subsequently, I had the opportunity to share a judging panel with Mr. Santos at another event, which allowed me to closely observe not only his artistic execution, but also his evaluation criteria, professional conduct, and technical mastery in assessing the work of other artists.

Regarding *Portrait Realism*, it is a highly demanding technical branch that aims to reproduce a human face with photographic fidelity on the skin, preserving facial proportions, anatomy, perspective, texture, and

especially the correct reading of values (highlights, mid-tones, and shadows). Unlike more graphic styles, Portrait Realism depends on extremely controlled tonal transitions, precise management of contrast, and the ability to convert a photographic reference into a layered structure compatible with healing and with the specific response of each skin type. In practical terms, this requires: proper selection of needle groupings, mastery of pigment density, control of saturation without overworking the skin, and a refined understanding of how micro-details (pores, hair strands, eye shine, reflections, and edges) behave after the healing process. It is a specialty in which very few professionals achieve true consistency.

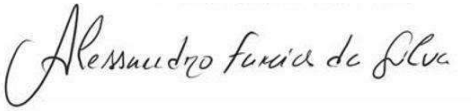
In addition, I observe in Mr. Santos a particular distinction in extreme cover-ups. Technically, a "cover-up" is not merely "drawing over" a previous tattoo; it is a work of composition and value engineering, in which the artist must neutralize or absorb a pre-existing base (often dark, saturated, with heavy line work, stains, imperfections, and/or multiple old layers), reorganizing the design through strategic choices of contrast, color temperature, opacity, light direction, and textures so that the final piece is both legible and aesthetically solid. In extreme cases, the artist deals with real limitations: already heavily pigmented areas, scars, blowouts, irregular degradation, and the need to plan execution over multiple sessions, with strict control of saturation and healing between stages. In my assessment, Mr. Santos demonstrates a differentiated level of competence in solving cases that, in practice, many professionals avoid due to technical risk and high potential for unsatisfactory results.

I would like to place special emphasis on the fact that Mr. Santos is not limited to execution: he has also been conducting mentorships and workshops to transmit his methodology for complex cover-ups and his technical approach to realism. In tattooing, qualified mentorship plays an important role because: (i) it reduces the gap between trial-and-error and technical mastery; (ii) it contributes to standardizing best practices in safety, planning, and execution; and (iii) it raises the overall level of the industry by training other professionals based on objective criteria. When an artist becomes sought after to teach a highly complex technique, especially one with strong demand and few consistent practitioners, this is, in itself, an indicator of professional recognition in the field. From my observation, Mr. Santos's role as a mentor meets a real industry demand and reinforces his position as a technical reference among peers.

Considering his professional trajectory, awards, the technical standard observed in formal judging contexts, and the relevance of his mentorship activities, I declare that Pablo Jorge Santos is a distinguished professional in the tattoo industry. I fully trust his ability to continue working in the field with excellence and to bring recognition to the tattoo profession as an artist. His work is ethical, technically well executed, and demonstrates care for client health as well as artistic delivery. I observe that his participation in competitions as a competitor raises the technical and artistic standard of events, while his role as a judge lends credibility and authority to judging panels. In addition, his dedication to mentorship is extremely beneficial to the field, as it contributes to the training of new professionals and the dissemination of good practices. Mr. Pablo Jorge Santos is a complete tattoo artist: a decorated competitor, a respected judge, an active mentor, and a high-level technical practitioner. Because he excels in all these aspects, I consider him a professional of extraordinary ability who is at the top of his career.

I remain available for any further clarification.

Sincerely,



Alex Farias
Owner and Tattoo Artist - Guitar Tattoo
Email: guitartattoo_2@hotmail.com
Phone: (82) 9 9692-6279

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



Date: July 8, 2026.

15 de janeiro de 2026
Para: U.S. Citizenship and Immigration Services (USCIS)
Assunto: Carta de Recomendação para Pablo Jorge Santos
De: Alex Farias

Prezados Senhores,

Eu, Alex Farias, escrevo a presente declaração para registrar, com base em minha experiência profissional, meu reconhecimento ao trabalho e ao destaque do tatuador Pablo Jorge Santos no campo artístico da tatuagem, especialmente nas áreas de Realismo Portrait e coberturas complexas ("coberturas extremas").

Sou proprietário e tatuador do estúdio Guitar Tattoo, situado na Av. Comendador Gustavo Paiva, 5945, Cruz das Almas, Maceió/AL, 57038-000, Parque Shopping Maceió, piso L1, loja 1003. O estúdio está instalado no maior shopping center da cidade e atende um público amplo, inclusive clientes de alto padrão, com demanda constante por projetos autorais, retratos e trabalhos de alto nível técnico. Minha atuação profissional envolve múltiplas vertentes da tatuagem, com ênfase em realismo, mas também em técnicas como *fine line, tribal e aquarela*, o que me permite avaliar com propriedade tanto a execução técnica quanto os critérios artísticos que diferenciam um trabalho comum de um trabalho excepcional de outro artista.

Ao longo dos anos, fui convidado a integrar bancas avaliadoras e atuar como jurado em diversos eventos e convenções de tatuagem no Brasil, incluindo, entre outros: 2º Tattoo Fest Colombo (Curitiba/PR, 2018), 6º Oeste Fest Tattoo (Rio de Janeiro/RJ, 2017), Convenção FSA Tattoo (Feira de Santana/BA, 2017), Ink Aracaju Festival (Aracaju/SE, 2016), Expo Tattoo Paraíba (João Pessoa/PB, 2016), Petro Expo Tattoo (Petrolândia/PE, 2015) e Naderme Tattoo Fest (Natal/RN, 2014). Também tive meu trabalho divulgado em veículo especializado, com reportagem no Almanaque Brasileiro de Tatuagem sobre tatuagem 3D, e cobertura em revista do segmento (incluindo menção relacionada à Expo Tattoo Nordeste), além de entrevistas concedidas a emissoras e veículos de alcance nacional e internacional como Globo, Record, SBT, TV local e rádios.

Na indústria da tatuagem, as redes sociais funcionam como o principal mostruário público da produção artística e técnica do profissional, pois permitem ao público e a outros especialistas analisar consistência, acabamento, variedade de projetos, processo e resultados cicatrizados. Nesse sentido, meus perfis @alexfariasofficial (aprox. 94 mil seguidores) e @tattooguitar (aprox. 18 mil seguidores) reúnem meus trabalhos, minha clientela, minhas participações em eventos e registros de mídia — informações que corroboram meu histórico profissional e minha atuação no setor.

Da mesma forma, o Sr. Santos mantém uma presença digital expressiva através de seu perfil profissional @pablojorgetattoo, que conta atualmente com aproximadamente 79 mil seguidores. Este volume de audiência qualificada é um indicador claro do alcance nacional (e até mesmo internacional) de seu trabalho e do reconhecimento que ele detém perante o público e seus pares na indústria.

Conheci o trabalho do Sr. Pablo Jorge Santos em contexto de avaliação técnica: atuei como jurado em dois eventos nos quais ele foi premiado, tendo avaliado formalmente suas obras durante o processo de julgamento. Posteriormente, tive a oportunidade de dividir banca de jurados com o Sr. Santos em outro evento, o que me permitiu observar de perto não apenas sua execução artística, mas também seus critérios de avaliação, postura profissional e domínio técnico ao analisar trabalhos de terceiros.

No que se refere ao *Realismo Portrait,* trata-se de uma vertente técnica de alto grau de exigência que busca reproduzir um rosto humano com fidelidade fotográfica na pele, preservando proporções faciais, anatomia,

perspectiva, textura, e principalmente a leitura correta de valores (luzes, meios-tons e sombras). Diferentemente de estilos mais gráficos, o Realismo Portrait depende de transições extremamente controladas de tonalidade, gerenciamento preciso de contraste e da capacidade de converter uma referência fotográfica em uma estrutura de camadas (passagens) compatível com a cicatrização e com a resposta específica de cada tipo de pele. Em termos práticos, isso exige: seleção adequada de agrupamentos de agulhas, domínio de densidade de pigmento, controle de saturação sem "estourar" a pele e uma compreensão refinada de como microdetalhes (poros, fios, brilho ocular, reflexos e bordas) se comportam após o processo de cura. É uma especialidade em que poucos profissionais alcançam consistência real.

Além disso, observo no Sr. Santos um destaque particular em coberturas extremas. Tecnicamente, "cobertura" não é apenas "desenhar por cima" de uma tatuagem anterior; trata-se de um trabalho de engenharia de composição e valores, em que o artista precisa neutralizar ou absorver uma base preexistente (muitas vezes escura, saturada, com traço pesado, manchas, falhas e/ou múltiplas camadas antigas), reorganizando o projeto com escolhas estratégicas de contraste, temperatura de cor, opacidade, direção de luz e texturas para que o desenho final seja legível e esteticamente sólido. Em casos extremos, o artista lida com limitações reais: áreas já muito pigmentadas, cicatrizes, "blowouts", degradação irregular, e necessidade de planejar a execução em múltiplas sessões, com controle rigoroso de saturação e cura entre etapas. Na minha avaliação, o Sr. Santos apresenta competência diferenciada para solucionar casos que, na prática, muitos profissionais evitam por risco técnico e por alto potencial de resultado insatisfatório.

Quero dar ênfase especial ao fato de que o Sr. Santos não se limita à execução: ele vem realizando mentorias e workshops para transmitir sua metodologia de coberturas complexas e sua abordagem técnica no realismo. Na tatuagem, a mentoria qualificada tem um papel relevante porque: (i) reduz a distância entre tentativa/erro e domínio técnico; (ii) contribui para padronizar boas práticas de segurança, planejamento e execução; e (iii) eleva o nível médio do setor ao formar outros profissionais com base em critérios objetivos. Quando um artista passa a ser procurado para ensinar uma técnica de alta complexidade, especialmente uma técnica com grande demanda e poucos executores consistentes, isso é, por si, um indicativo de reconhecimento profissional no campo. Pelo que observei, a atuação do Sr. Santos como mentor atende a uma demanda real da indústria e reforça sua posição como referência técnica entre pares.

Considerando sua trajetória profissional, suas premiações, o padrão técnico observado em contextos formais de julgamento e a relevância de sua atuação como mentor, declaro que Pablo Jorge Santos é um profissional de destaque no cenário da tatuagem. Confio plenamente em sua capacidade de continuar atuando na área com excelência e de trazer reconhecimento à profissão de tatuador como artista. Seus trabalhos são éticos, tecnicamente bem executados e demonstram zelo pela saúde do cliente e pela entrega artística. Observo que sua participação em competições como competidor eleva o patamar técnico e artístico dos eventos, enquanto sua atuação como jurado confere credibilidade e autoridade às bancas avaliadoras. Além disso, sua dedicação à mentoria é extremamente benéfica para a área, pois contribui para a formação de novos profissionais e para a disseminação de boas práticas. O Sr. Pablo Jorge Santos é um tatuador completo: competidor premiado, jurado respeitado, mentor ativo e executor de alto nível técnico. Por ser excelente em todos esses aspectos, considero-o um profissional de habilidade extraordinária que se encontra no topo de sua carreira.

Permaneço à disposição para quaisquer esclarecimentos adicionais.

Atenciosamente,



Alex Farias
Proprietário e Tatuador – Guitar Tattoo
Email: guitartattoo_2@hotmail.com
Telefone: (82) 9 9692-6279

January 25, 2026.

To USICS,

It is a distinct honor to write this recommendation letter in favor of Pablo Jorge Santos, an exceptional artist whose contributions to the global tattoo industry have been transformative. Moreover, I hereby attest, based on my professional experience, to the consistency of Mr. Santos's professional performance in contexts of competition and industry recognition.

My name is Theo Pedrada, a professional tattoo artist with over 26 years of experience, specializing in Black and Grey Realism. I am the founder of Pedrada Tattoo Palace in Portugal, a studio with 22 years of operation and recognized as a reference in Europe, serving public figures and elite athletes, including Olympic and surfing world champion Ítalo Ferreira, as well as soccer players from Benfica of Portugal. In addition, I am the founder of Mood, a tattoo product brand through which I develop technical innovations aimed at improving artists' performance, with solutions sold at conventions throughout Europe. I also work as an educator and mentor, having delivered specialization courses and workshops for groups of professional tattoo artists in Brazil and Portugal, and I have been a sponsored artist by the German brand Stigma-Rotary for over 20 years.

I have been following Mr. Santos's work for 18 years, particularly his technical evolution in tattoo line work, as I have always been exposed to execution standards of artists at different levels, having served as an international judge at major events such as the Venezia Tattoo Convention in Italy, the International Convention of Joinville in Brazil, and the Natal Tattoo Expo in Brazil.

Early in his career, Mr. Santos already demonstrated technical proficiency above what would be expected for his stage of development. I personally witnessed his achievement of second place in the Oriental Category, competing against highly experienced professionals. In the following year, his progression was marked by significant results in highly demanding categories, winning Best Backpiece and Best Feminine Tattoo with only three years of professional experience.

The type of performance achieved by Mr. Santos requires multiple skills, ranging from artistic design vision and line work, to a high level of anatomical understanding (especially skin types, relief, and effects), as well as physical endurance to execute extensive pieces that take hours and, in many cases, are performed continuously.

I also witnessed Mr. Santos's recognition in 2017, when I personally saw him win the Master award, Best of Show, in Mossoró. As described, this recognition requires producing the best tattoo among all participants in the event, often with more than 50

high-level artists. From what I observed, Mr. Santos's work in Portrait and Realism is executed with precision, and his technical evolution has been objectively reflected in the results obtained in competitions.

In addition to his competitive performance, I highlight Mr. Santos's development of a specialized technique in Extreme Cover-ups. While most tattoo artists avoid working on unwanted or poorly executed tattoos due to their extreme technical difficulty, Mr. Santos developed a method focused on corrective procedures, offering an alternative for clients seeking this complex solution. As a result, this specialization has both social and commercial relevance, considering the existing demand for such corrections.

The tattoo industry in the United States is a growing economic sector that thrives on innovation and elite technical standards. Within this context, Mr. Santos's work as a tattoo artist would represent a contribution based on proven competitive experience, with particular impact in the niche of high-end realism and in corrective procedures associated with his extreme cover-up technique. For these reasons, I express my support for this application and remain available to provide any further clarification, should it be necessary.

Sincerely,



Theo Pedrada
Founder and CEO, Pedrada Tattoo Palace
Founder of Mood Tattoo Products
International Pro-Team Member, Stigma-Rotary
pedradatattoo@hotmail.com
+351 21 290 2224
Costa de Caparica, Setúbal-Portugal

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



Date: July 8, 2026.

25 de Janeiro de 2026.

À USICS,

É uma honra distinta redigir esta carta de recomendação em favor de Pablo Jorge Santos, um artista excepcional cujas contribuições para a indústria global da tatuagem têm sido transformadoras. Ademais, atesto de acordo com minha experiência profissional, a consistência do desempenho profissional do Sr. Santos em contextos de competição e de reconhecimento no setor.

Meu nome é Theo Pedrada, tatuador profissional com mais de 26 anos de experiência e especialista em Realismo Preto e Cinza. Sou o fundador do Pedrada Tattoo Palace, em Portugal, um estúdio com 22 anos de atuação e reconhecido como referência na Europa, atendendo figuras públicas e atletas de elite, incluindo o campeão olímpico e mundial de surf Ítalo Ferreira, além de jogadores do Benfica, de Portugal. Além disso, sou fundador da Mood, uma marca de produtos para tatuagem, por meio da qual desenvolvo inovações técnicas voltadas a melhorar o desempenho dos artistas, com soluções comercializadas em convenções por toda a Europa. Também atuo como educador e mentor, tendo ministrado cursos e workshops de especialização para turmas de tatuadores profissionais no Brasil e em Portugal e sou um artista patrocinado pela marca alemã Stigma-Rotary há mais de 20 anos.

Há 18 anos acompanho o trabalho do Sr. Santos, principalmente a sua evolução técnica nos traços de tatuagem, isso porque sempre tive contato com padrões de execução de artistas de diferentes níveis, vez que já atuei como jurado internacional em grandes eventos como a Venezia Tattoo Convention, na Itália, a convenção internacional de Joinville, no Brasil, e a Natal Tattoo Expo, no Brasil.

Ainda no início de sua trajetória, o Sr. Santos demonstrou proficiência técnica acima do esperado para o estágio de sua carreira. Presenciei pessoalmente sua conquista do segundo lugar na Categoria Oriental, em disputa com profissionais altamente experientes. No ano seguinte, sua progressão foi marcada por resultados relevantes em categorias de alta exigência, vencendo Melhor Fechamento de Costas e Melhor Tatuagem Feminina com apenas três anos de experiência profissional.

O tipo de desempenho que o Sr. Santos alcançou requer diversas habilidades, desde visão artística do desenho, ao tipo de traço, um elevado nível de compreensão fisiológica (principalmente tipos de dele, relevo, efeitos), além de resistência física para executar trabalhos extensos que levam horas e em muitos casos são realizados de forma ininterrupta.

Acompanhei também a consagração do Sr. Santos em 2017, quando presenciei sua vitória no prêmio Master, Best of Show, em Mossoró. Esse reconhecimento, conforme descrito, exige a produção da melhor tatuagem entre todos os participantes do evento,

frequentemente com mais de 50 artistas de alto nível. No que observei, o trabalho do Sr. Santos em Retratos e Realismo é executado com precisão, e sua evolução técnica se refletiu de forma objetiva nos resultados obtidos em competições.

Além do desempenho competitivo, destaco o desenvolvimento, pelo Sr. Santos, de uma técnica especial de Coberturas Extremas. Enquanto a maioria dos tatuadores evita trabalhar em tatuagens indesejadas ou malfeitas devido à extrema dificuldade técnica, o Sr. Santos desenvolveu um método voltado a procedimentos corretivos, oferecendo uma alternativa para clientes que buscam essa solução complexa. Como consequência, essa especialização tem relevância social e comercial, considerando a demanda existente por correções desse tipo.

A indústria da tatuagem nos Estados Unidos é um setor economicamente crescente e prospera por meio da inovação e de padrões técnicos de elite. Dentro desse contexto, a atuação do Sr. Santos como tatuador representaria uma contribuição baseada em experiência competitiva comprovada, com impacto particular no nicho de realismo de alto padrão e em procedimentos corretivos associados à sua técnica de cobertura extrema. Por essas razões, expresso meu apoio a esta solicitação e permaneço disponível para fornecer esclarecimentos adicionais, caso necessário.

Sinceramente,

Theo Pedrada
Fundador e CEO, Pedrada Tattoo Palace
Fundador da Mood Tattoo Products
Membro Pro-Team Internacional, Stigma-Rotary
pedradatattoo@hotmail.com
+351 21 290 2224
Costa de Caparica, Setúbal-Portugal

Exhibit H - High Salary or Other Substancial Remuneration

Natal, Rio Grande do Norte, 01/22/2026

U.S. Citizenship and Immigration Services - USCIS

Subject: Statement of Revenue and Compensation – Mr. Pablo Jorge Santos

I, Talles Morais de Oliveira, an accountant duly registered with the Accounting Council of the State of Rio Grande do Norte (CRC-RN) under No. 127022, responsible for the accounting and financial advisory services of Mr. Pablo Jorge Santos, a Brazilian tattoo artist, holder of CPF No. 069.298.724-07, hereby declare, for all legal purposes, the following.

In the performance of my duties, I have had direct access to Mr. Pablo's accounting and financial records, including, but not limited to:

- Bank statements;
- Internal client scheduling and payment records;
- Cash books and financial controls used by the professional;
- Tax filings and other related documents.

Based on my analysis of these documents and the records maintained under my responsibility, I hereby state the following:

1. Professional Activity and Period Analyzed

Mr. Pablo Jorge Santos has worked professionally as a tattoo artist for approximately twenty (20) years, specializing in realism tattoos and extreme cover-up work (covering old tattoos, scars, etc.), conducting his business under the trade name/studio "Pablo Jorge Tattoo," located in Natal-RN.

This statement is based primarily on the period between January 2024 and January 2025, during which I directly monitored his financial records.

2. Fees Charged by Type of Tattoo

During the period analyzed, Mr. Pablo charged, on average, the following fees according to the type and size of the tattoo:

- Extreme cover-up on the arm up to the elbow: between R$ 1,800 and R$ 2,500 per session/project;
- Full arm sleeve in realism: approximately R$ 6,000 per project;

- Other medium to large-scale realism tattoos: proportional fees generally ranging from R$ 4,000 to R$ 8,000 for a full backpiece or full legpiece, depending on the complexity and size of the artwork.

These fees reflect a pricing level above that typically charged by tattoo artists in the Natal-RN region, particularly due to Mr. Pablo's specialization in highly complex work (realism and extreme cover-ups).

3. Average Number of Clients and Studio Revenue

Based on appointment records and financial activity, the studio "Pablo Jorge Tattoo" served, on average:

- 25 to 30 clients per month,
- Generating an average monthly gross revenue ranging from R$ 30,000 to R$ 50,000 throughout the period analyzed.

In certain months of higher demand, such as peak tourist seasons or following participation in tattoo conventions, monthly revenue exceeded R$ 53,000, demonstrating consistent commercial success and a well-established client base.

4. Personal Compensation of Mr. Pablo Jorge Santos

Considering that Mr. Pablo serves as the principal professional of the studio and is responsible for the majority of services rendered and revenue generated, I hereby state that:

- Mr. Pablo's average monthly compensation, calculated based on the studio's net revenue (after fixed and variable expenses), is approximately R$ 20,000;
- This compensation derives directly from the provision of specialized tattoo services (realism and extreme cover-up work) and is substantially higher than the income typically earned by entry-level or intermediate professionals in the same field and region.

5. Conclusion

In light of the financial documents reviewed and the records maintained under my responsibility, I can affirm that:

- Mr. Pablo Jorge Santos has maintained a history of high and stable revenue as a professional tattoo artist;

- The fees charged for his services (particularly realism and extreme cover-up work) place him within a pricing range above the market average, consistent with a professional possessing a high level of technical expertise and an established reputation;
- His personal compensation results in an income level significantly above that usually observed among professionals in the same industry and geographic region.

I declare, under penalty of law, that the above information is true and was obtained from accounting and financial records that were effectively reviewed by me in my capacity as the responsible accountant.

I remain available to provide any additional clarification that may be required.

Respectfully,

Talles Morais de Oliveira, Accountant – CRC-RN No. 127022 - Amplie Assessoria Contábil Empresarial, Avenida Prudente de Morais, Tirol No. 744 (84) 99934-0188
Email: diretoria@ampliecontabilidade.com.br

Talles Morais de Oliveira

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

Marina Viana

Date: June 24, 2026

Natal, RN, 22/01/2026

À US Citizenship and Immigration Services – USCIS

Assunto: Declaração de faturamento e remuneração – Sr. Pablo Jorge Santos

Eu, Talles Morais de Oliveira, contador regularmente registrado no CRC RN nº 127022, responsável pela assessoria contábil/financeira do Sr. Pablo Jorge Santos, brasileiro, tatuador, CPF nº 069.298.724-07, venho, por meio desta, declarar, para os devidos fins, o que segue.

No exercício de minhas funções, tive acesso direto à documentação contábil e financeira do Sr. Pablo, incluindo, mas não se limitando a:

- Extratos bancários;
- Registros internos de agendamento e de pagamentos de clientes;
- Livro-caixa e controles financeiros utilizados pelo profissional;
- Declarações fiscais e demais documentos correlatos.

Com base na análise desses documentos, e de acordo com os registros mantidos sob minha responsabilidade, informo o seguinte:

1. Atuação profissional e período analisado

O Sr. Pablo Jorge Santos atua profissionalmente como tatuador há aproximadamente 20 (vinte) anos, com foco em tatuagens de realismo e cobertura extrema (cobertura de tatuagens antigas, cicatrizes etc.), exercendo sua atividade sob a marca/estúdio “Pablo Jorge Tattoo”, localizado em Natal-RN.

A presente declaração tem como base principalmente o período compreendido entre janeiro/2024 e janeiro/2025, intervalo em que mantive acompanhamento direto de seus registros financeiros.

2. Valores praticados por tipo de tatuagem

No período analisado, o Sr. Pablo praticou, em média, os seguintes valores de serviços, de acordo com o tipo e porte da tatuagem:

- Cobertura extrema em braço até o cotovelo: entre R$ 1.800$ e R$ 2.500$ por sessão/projeto;
- Fechamento de braço completo em realismo: aproximadamente R$ 6.000,00 por projeto;

- Outras tatuagens de médio/grande porte em realismo: valores proporcionais, normalmente variando entre R$ 4.000$ e R$ 8.000$ costas ou perna inteira a depender da complexidade e tamanho da obra.

Esses valores refletem um nível de precificação acima da média praticada por tatuadores em geral na região de Natal-RN, especialmente em razão da especialização do Sr. Pablo Jorge em trabalhos de alta complexidade (realismo e coberturas extremas).

3. Número médio de atendimentos e faturamento do estúdio

Com base nos registros de agenda e fluxo financeiro, o estúdio "Pablo Jorge Tattoo" atendeu, em média, aproximadamente:

- 25 a 30 clientes por mês,
- Gerando um faturamento bruto médio mensal na faixa de R$ 30.000 a R$ 50.000, ao longo do período analisado.

Em determinados meses de maior demanda por exemplo, meses de alta temporada ou após participação em convenções de tatuagem, o faturamento mensal chegou a ultrapassar R$ 53.000, o que evidencia um sucesso comercial consistente e uma clientela consolidada.

4. Remuneração pessoal do Sr. Pablo Jorge Santos

Considerando que o Sr. Pablo atua essencialmente como profissional principal do estúdio, sendo responsável pela maior parte dos atendimentos e receitas, informo que:

- A remuneração mensal média do Sr. Pablo, apurada com base no faturamento líquido do estúdio (já considerados custos fixos e variáveis), situa-se na faixa de R$ 20.000;
- Esta remuneração decorre diretamente da prestação de serviços de tatuagem em nível especializado (realismo e cobertura extrema), sendo substancialmente superior à renda típica de profissionais iniciantes ou de nível intermediário na mesma área e região.

5. Conclusão

À luz dos documentos financeiros analisados e dos registros sob minha responsabilidade, posso afirmar que:

- O Sr. Pablo Jorge Santos mantém histórico de faturamento elevado e estável como tatuador profissional;

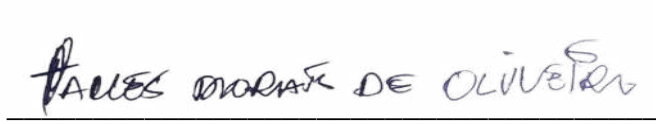
- Os valores cobrados por seus serviços (especialmente em realismo e cobertura extrema) posicionam-no em faixa de precificação superior à média de mercado, compatível com um profissional de alto nível técnico e reputação consolidada;
- Sua remuneração pessoal resulta em um patamar de rendimentos significativamente acima do que é usualmente observado para profissionais do mesmo segmento em sua região.

Declaro, sob as penas da lei, que as informações acima são verdadeiras e foram obtidas a partir de documentos e registros contábeis/financeiros efetivamente revisados por mim, na qualidade de contador responsável.

Coloco-me à disposição para eventuais esclarecimentos adicionais que se fizerem necessários.

Atenciosamente,

Talles Morais de Oliveira Contador – CRC RN nº 127022 Amplie Assessoria Contábil Empresarial, Avenida prudente de morais, Tirol nº 744 (84) 99934-0188
diretoria@ampliecontabilidade.com.br



Talles Morais de Oliveira

Salários Brasil

SALARY SURVEY

Tattoo Artist

CBO 516905

Data from the last 12 months – based on MTE (CAGED/eSocial). Figures adjusted for inflation (IPCA) and standardized by quartiles.

All States | All Cities

Tip: State- or city-level salary data may provide a more accurate picture of your local labor market. Use the filters to compare data for Brazil, individual states, and cities.

AVERAGE SALARY

R$ 2,334.29 / per month

+10.47% vs. the previous year

Arithmetic average of the salaries in the sample, adjusted by the IPCA.

MEDIAN SALARY

R$ 1,800.00 / per month

−3.07% vs. the previous year

(50% of professionals earn less than this amount. Less sensitive to outliers than the average.

UPPER SALARY RANGE

R$ 10,203.86 / per month

+24.02% vs. the previous year

Reference based on the 75th–90th percentile of the salary distribution. Represents the upper earning range for most professionals.

FULL REPORT

Negotiate More Effectively

Get the best arguments, comprehensive data, and salary history to generate powerful insights for confidently defending your salary proposal.

Purchase Report

Tattoo Artist Career: Salary, Job Market, and Career Growth

The **Tattoo Artist** career has an average monthly salary of **R$ 2,334.29** in Brazil's formal labor market, based on **26** employment movements recorded during the last 12 months. The median salary is **R$ 1,800.00**, meaning that half of professionals in this occupation earn less than this amount.

For career planning purposes, the salary range is between **R$ 1,631.86** and **R$ 10,203.86.** Earnings above the average generally depend on factors such as professional experience, geographic location, industry sector, company size, and level of specialization.

During the last 12 months, the occupation recorded a net increase of **16** formal jobs, resulting from **25** hires and **9** terminations during the reporting period.

Professionals considering this career should evaluate salary levels, employment opportunities, and the skills currently required by the labor market before negotiating a salary increase, changing employers, or pursuing additional training. This occupation is associated with the field of **BIOSAFETY PRACTICES**.

Duties associated with this position include: **Handling and storing sterilized materials; Ensuring the workplace complies with applicable laws and regulations; and Scheduling client appointments.**

Source: CAGED / Ministry of Labor and Employment (MTE) • Last 12 months • Figures adjusted for inflation (IPCA)

SURVEYED INDUSTRY SECTORS

CITIES INCLUDED IN THE SAMPLE

7

19

STATES INCLUDED IN THE SAMPLE

11

CUMULATIVE INFLATION

+4.63%

Turnover Risk

Low

Ratio of terminations to hires over the last 12 months.

A high turnover rate (close to 100%) means that, for every new hire, there is one corresponding termination — this may indicate salary dissatisfaction, a shortage of qualified professionals, or a highly competitive labor market. Plan for retention strategies proactively.

Hires (Last 12 Months)	Terminations (Last 12 Months)	Turnover Rate
25	**9**	**36.00%**



🔒

Who's Hiring — and Who's Letting Employees Go

View the monthly balance of hires and terminations. This information helps determine whether the labor market is expanding or reducing employment — and whether it may be an appropriate time to change jobs or negotiate a salary increase.

View Plans

Expected Competencies and Typical Job Duties

Handle and store sterilized materials; Ensure the workplace complies with applicable laws and regulations; Schedule client appointments; Assess the client's anatomy; Evaluate the condition and structure of the skin; Review the client's medical history (anamnesis) form; Apply health and sanitation standards and procedures; Evaluate the client's facial and body features (including face shape, skin, eyelashes, eyebrows, etc.); Determine the need for touch-up procedures; Monitor the healing process; Contract a specialized company for the collection and disposal of infectious and sharps waste; Consult with clients; Supervise employees and assistants; Create tattoo designs; Provide client support; Demonstrate visual acuity; Demonstrate

Job Title Synonyms

🔒

Which Type of Company Pays the Highest Salaries?

Average salary by industry sector and company size. Understanding where your occupation is most highly valued is the first step toward directing your job search or supporting a salary proposal above the market average.

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

Marina Viana

Date: July 24, 2026

Brasil

PESQUISA SALARIAL

Tatuador

CBO 516905

Dados dos últimos 12 meses – base MTE (CAGED/eSocial). Valores corrigidos por IPCA e harmonizados por quartis.

Todos os estados | Todas as cidades

Dica: salário estadual ou municipal pode mostrar melhor a realidade da sua região. Use os filtros para comparar Brasil, estado e cidade.

MÉDIA SALARIAL

R$ 2.334,29 / mês

+10,47% vs. ano anterior

Média aritmética dos salários da amostra, corrigida pelo IPCA.

MEDIANA

R$ 1.800,00 / mês

-3,07% vs. ano anterior

50% dos profissionais ganham abaixo deste valor. Menos sensível a outliers que a média.

TETO

R$ 10.203,86 / mês

+24,02% vs. ano anterior

Referência do percentil 75–90 da distribuição. Representa o limite superior para a maioria dos profissionais.

RELATÓRIO COMPLETO

Negocie melhor

Obtenha os melhores argumentos, dados completos e histórico salarial que geram insights poderosos para defender sua proposta salarial com mais segurança.

Comprar relatório

Carreira de Tatuador: salário, mercado e crescimento

A carreira de **Tatuador** tem salário médio de **R$ 2.334,29** no mercado formal brasileiro, com base em **26** movimentações registradas nos últimos 12 meses. A mediana salarial é de **R$ 1.800,00**, o que significa que metade dos profissionais ganha abaixo desse valor.

Para planejar crescimento na profissão, vale observar a faixa entre **R$ 1.631,86** e **R$ 10.203,86**. Valores acima da média costumam depender de experiência, região, setor de atuação, porte da empresa e especialização.

Nos últimos 12 meses, foram criados **16** postos formais líquidos para essa ocupação, resultado de **25** admissões e **9** desligamentos no período.

Quem acompanha essa carreira deve comparar salário, empregabilidade e habilidades exigidas pelo mercado antes de negociar aumento, mudar de empresa ou buscar uma nova formação. Esta ocupação está ligada à área de **TRABALHAR COM BIOSSEGURANÇA**.

Entre as atribuições associadas ao cargo estão: **Acondicionar material esterilizado; Adequar local de trabalho à legislação pertinente; Agendar clientes**.

Fonte: CAGED / MTE • últimos 12 meses • valores corrigidos pelo IPCA

SEGMENTOS CONSULTADOS

CIDADES DA AMOSTRA

7

19

ESTADOS DA AMOSTRA

11

INFLAÇÃO ACUMULADA

+4,63%

Risco de rotatividade Baixo

Razão entre demissões e admissões nos 12 meses

> Uma taxa de rotatividade alta (próxima a 100%) significa que para cada contratação há uma demissão equivalente — sinal de insatisfação salarial, escassez de talentos ou mercado muito disputado. Planeje retenção com antecedência.

Admissões (12 meses)	Demissões (12 meses)	Taxa de rotatividade
25	9	36,00%



🔒

Quem está contratando — e quem está demitindo

Veja o saldo de admissões e demissões por mês. Útil para entender se o mercado está absorvendo ou enxugando profissionais desta área — e se é um bom momento para trocar de emprego ou pedir aumento.

Ver planos

Competências esperadas e atribuições comuns

Acondicionar material esterilizado, Adequar local de trabalho à legislação pertinente, Agendar clientes, Analisar anatomia do cliente, Analisar condições e estrutura da pele, Analisar ficha de anamnese, Aplicar normas e procedimentos sanitários, Avaliar elementos faciais e corporais do cliente (formato do rosto, pele, cílios, sobrancelhas, etc), Avaliar necessidade de retoque, Avaliar processo de cicatrização, Contratar empresa especializada em coleta de material infectante e perfurocortante, Conversar com cliente, Coordenar colaboradores/assistentes, Criar desenhos, Dar suporte ao cliente, Demonstrar acuidade visual, Demonstrar

Sinônimos do cargo

🔒

Em qual tipo de empresa você ganha mais?

Salário médio por setor da economia e por porte de empresa. Saber onde a sua função é mais valorizada é o primeiro passo para direcionar a busca ou justificar uma proposta acima da média.

Tattoo Studios — CNAE 9609-2/06 — Brazil Salary Report

*Research on job positions and salaries for companies in the **Tattoo and Body Piercing Services** sector throughout Brazil — CNAE **9609-2/06** — Portal Salário / CAGED.*

CNAE 9609-2/06

Updated: July 3, 2026 • 739 employment movements

📥 Hires	📤 Terminations	⚖️ Net Balance	🔄 Status
343	396	-53	Restricted demand

💰 Average Sector Salary	🎯 Distinct Job Positions	📊 Salary Range	👥 Professionals
R$ 1,917 all positions	12 occupations in the sector	31% minimum → maximum	739 last 12 months

🔥 Hiring index	🔁 Turnover Rate	🏢 Company Hiring Cost (estimated)	📅 Analysis Period
0.87 sector in contraction	46.4% High — dynamic sector	R$ 3,260 cost including labor taxes	06/2025 to 05/2026

🎯 **IPS - Portal Salário Sector Index**

33

Contraction

Net Balance: -53 • Turnover (termination intensity / total workforce movement): 53,6% • Movements: 739

Source: Portal Salário / CAGED • Brazil • 06/2025 to 05/2026

Companies in the **Tattoo Studios** sector hired **343** employees under Brazil's CLT (Consolidation of Labor Laws) employment regime and terminated **396** employees over the last 12 months, totaling **739 employment movements** nationwide, key data for **HR managers**, **compensation consultants**, and **executives** monitoring the sector's performance. Source: CAGED/MTE.

The sector is currently **experiencing restricted demand**. Compared with the period from **06/2025 through 05/2026**, the volume of new hires **declined by 30.56%**, a scenario that may indicate market contraction, restructuring, or increased automation, requiring CEOs and directors to pay close attention to retention strategies and labor costs.

The Brazilian states with the highest hiring activity in this sector are S**ão Paulo (SP), Minas Gerais (MG), and the Federal District (DF)**, making these key geographic markets for recruitment consultants, headhunters, and companies planning expansion or regional hiring initiatives.

Sector Profile & Trends

How the sector has evolved over the last 12 months • Brazil • Quarters: 06/2025 to 05/2026

According to data from Portal Salário / CAGED, the **Tattoo Studios** sector (CNAE 9609-2/06) recorded **739 CLT employment** movements in Brazil over the last 12 months, employing professionals across **12 distinct occupations**, with an average sector salary of **R$ 1,917**. The **Receptionist** position was the most frequently hired occupation in the sector, accounting for **183 hires** with an average salary of **R$ 1,768**, serving as a key benchmark for compensation analyses and workforce planning within the industry.



SECTOR OUTLOOK INDEX

STABLE

💰 **REAL SECTOR SALARY**

+6.1%

R$ 1,700 → R$ 1,804

INCREASING

📈 **HIRING VOLUME**

-19.1%

105 → 85 new hires

SLOWING

📚 **EDUCATION LEVEL**

+0.73

7.14 → 7.87 (index)

INCREASINGLY QUALIFIED

🎂 **AVERAGE AGE**

+0.6 anos

26.8 → 27.4 years

STABLE

👥 **GENDER (% FEMALE)**

+6.8 p.p.

85.9% women during the quarter

MORE WOMEN

🕐 **WEEKLY WORKING HOURS**

-0.6h

43h → 43h per week

STABLE

> Over the last 12 months in Brazil (quarters from 06/2025 through 05/2026), the sector experienced the following trends: **a more qualified workforce, slowing hiring activity, rising wages, and increased female participation**.

How to interpret these indicators: for **HR managers and directors**, changes in workforce education levels and working hours indicate structural shifts that may require updates to job descriptions, qualification requirements, and employee benefits policies. For **compensation consultants and headhunters**, trends in real wages and hiring volume help define expected salary pressures in recruitment and placement processes. For **CEOs, executive directors, and business strategists**, the Sector Outlook Index, workforce age profile, and gender diversity provide insight into future competitive dynamics, talent succession, and consumer trends within the industry. Exclusive research by **Portal Salário** based on official CAGED/MTE microdata.

Methodology — Sector Profile & Trends

preprocessed data availability subject to verification

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Marina Viana _____ **Date: July 24, 2026**

Estúdios de Tatuagem — CNAE 9609-2/06 — Salários Brasil

*Pesquisa cargos e salários de empresas do segmento de **Serviços de Tatuagem e Colocação de Piercing** em todo Brasil — CNAE **9609-2/06** — Portal Salário / CAGED.*

CNAE 9609-2/06

Atualizado em 03 julho de 2026 • 739 movimentações

Contratações	Demissões	Saldo líquido	Situação
343	**396**	**-53**	**Com demanda restrita**

Salário médio do setor	Cargos distintos	Amplitude salarial	Profissionais
R$ 1.917	**12**	**31%**	**739**
todos os cargos	ocupações no setor	piso → teto	últimos 12 meses

Índice de contratação	Rotatividade	Custo empresa (est.)	Período analisado
0,87	**46.4%**	**R$ 3.260**	**06/2025**
setor em retração	alta — setor dinâmico	estimado com encargos	até 05/2026

IPS - Índice Portal Salário do Segmento

33

Retração

Saldo: -53 • Rotatividade (intensidade de desligamento / movimento total): 53,6% • Volume: 739

Fonte: Portal Salário / CAGED • Brasil • 06/2025 a 05/2026

> Empresas do segmento de **Estúdios de Tatuagem** contrataram **343** profissionais em regime CLT e desligaram **396** nos últimos 12 meses no Brasil, totalizando **739 movimentações** — dado essencial para **gestores de RH**, **consultores de remuneração** e **diretores** que acompanham a saúde do setor. Fonte: CAGED/MTE.
>
> O setor está **com demanda restrita**. No comparativo entre **06/2025 e 05/2026**, registrou uma **queda de 30.56%** no volume de contratações — cenário que pode indicar retração, reestruturação ou automação no setor, exigindo atenção de CEOs e diretores quanto a estratégias de retenção e custos.
>
> Os estados que mais contratam profissionais neste setor são **SP, MG, DF** — referência geográfica relevante para consultores, headhunters e empresas planejando expansão ou recrutamento regionalizado.

Perfil & Tendências do Setor

Como este setor está mudando • últimos 12 meses • Brasil • Trimestres: 06/2025 a 05/2026

De acordo com dados do Portal Salário / CAGED, o setor de **Estúdios de Tatuagem** (CNAE 9609-2/06) movimentou **739 vagas CLT** no Brasil nos últimos 12 meses, empregando profissionais em **12 cargos distintos**, com salário médio setorial de **R$ 1.917**. A ocupação mais contratada no setor é **Recepcionista**, com **183 contratações** e salário médio de **R$ 1.768** — referência central para benchmarks de remuneração e dimensionamento de workforce em empresas do setor.

59

ÍNDICE DE FUTURO SETORIAL

ESTÁVEL

SALÁRIO REAL DO SETOR

+6,1%

R$ 1.700 → R$ 1.804

SUBINDO

VOLUME DE CONTRATAÇÕES

-19,1%

105 → 85 admissões

DESACELERANDO

ESCOLARIDADE

+0,73

7,14 → 7,87 (índice)

QUALIFICANDO

IDADE MÉDIA

+0,6 anos

26,8 → 27,4 anos

ESTÁVEL

GÊNERO (% FEMININO)

+6,8 p.p.

85,9% mulheres no trimestre

MAIS MULHERES

JORNADA SEMANAL

-0,6h

43h → 43h semanais

ESTÁVEL

> No Brasil, nos últimos 12 meses (trimestres 06/2025 a 05/2026), o setor apresentou as seguintes transformações: **escolaridade qualificando**, **volume desacelerando**, **salário subindo** e **mais mulheres**.

Como usar esses indicadores: para **gestores e diretores de RH**, a evolução da escolaridade e da jornada sinaliza mudanças estruturais que exigem ajuste em descrições de vagas, requisitos e políticas de benefícios. Para **consultores de remuneração e headhunters**, o salário real do setor e a variação de volume delimitam a pressão salarial esperada em processos de recolocação. Para **CEOs, diretores executivos e estrategistas de negócio**, o Índice de Futuro Setorial, o perfil etário e a diversidade de gênero antecipam transformações competitivas, sucessão de talentos e tendências de consumo do próprio setor. Pesquisa exclusiva **Portal Salário** com base nos microdados oficiais do CAGED/MTE.

▸ **Metodologia — Perfil & Tendências Setoriais**

dados prontos verificar disponibilidade

Tattoo Artist Salaries

Salaries Interviews

Tattoo Artist Salaries (Brazil)

Years of experience

Base Salary

R$1,000 – R$3,000 /month

Average Base Salary

R$ 500 /month Average

R$ 477 - R$ 524 /month Range

About Our Data

Very High Confidence Last updated: June 2, 2025

10 salaries submitted

How do we calculate compensation?

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Marina Viana

Date: July 21, 2026

Salários de Tatuador

Salários Entrevistas

Salários de Tatuador (Brasil)

Anos de experiência

Salário base

R$ 1 mil - R$ 3 mil /mês

Remuneração variável

R$ 500 /mês Média

R$ 477 - R$ 524 /mês Faixa

Sobre nossos dados

Confiança muito alta Última atualização: 2 de jun. de 2025

10 salários enviados

Como calculamos a remuneração?

O*NET OnLine

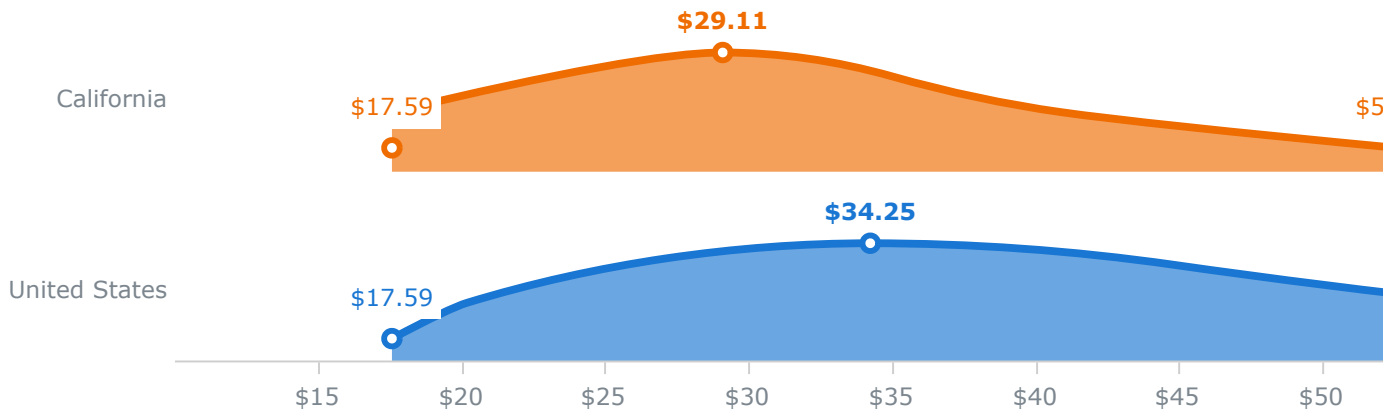
California Wages

27-1019.00 - Artists and Related Workers, All Other

Wages for state: California Go

Wages near ZIP Code: Go

Annual Wages | Hourly Wages



In California:

- Workers on average earn **$29.11** per hour.
- 10% of workers earn **$17.59 or less** per hour.
- 10% of workers earn **$52.59 or more** per hour.

In the United States:

- Workers on average earn **$34.25** per hour.
- 10% of workers earn **$17.59 or less** per hour.
- 10% of workers earn **$65.70 or more** per hour.

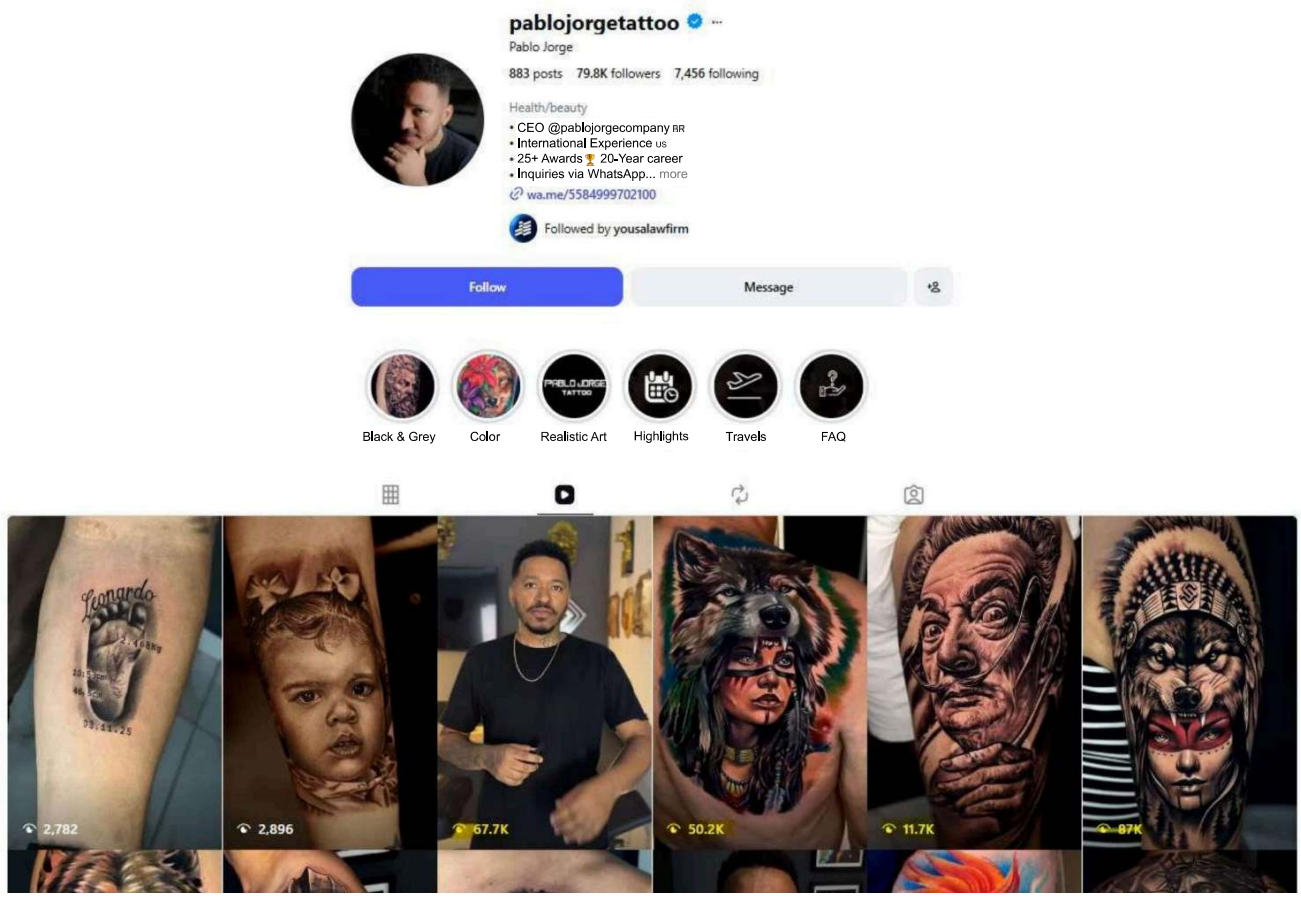
Source: Bureau of Labor Statistics 2025 wage data.

Full Details

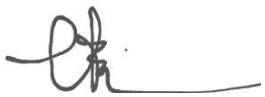
Save Table: XLSX CSV

Location	Hourly Low (10%)	Hourly Q_L (25%)	Hourly Median (50%)	Hourly Q_U (75%)	Hourly High (90%)
United States	$17.59	$20.20	$34.25	$55.36	$65.70
California	$17.59	$17.59	$29.11	$40.89	$52.59
Los Angeles-Long Beach-Anaheim, CA	$17.59	$17.59	$23.44	$35.25	$46.85
Riverside-San Bernardino-Ontario, CA	$16.96	$29.08	$35.47	$49.08	$53.87
Sacramento-Roseville-Folsom, CA	$17.60	$17.60	$30.27	$39.49	$45.87
San Diego-Chula Vista-Carlsbad, CA	$29.85	$30.59	$35.50	$40.98	$46.05

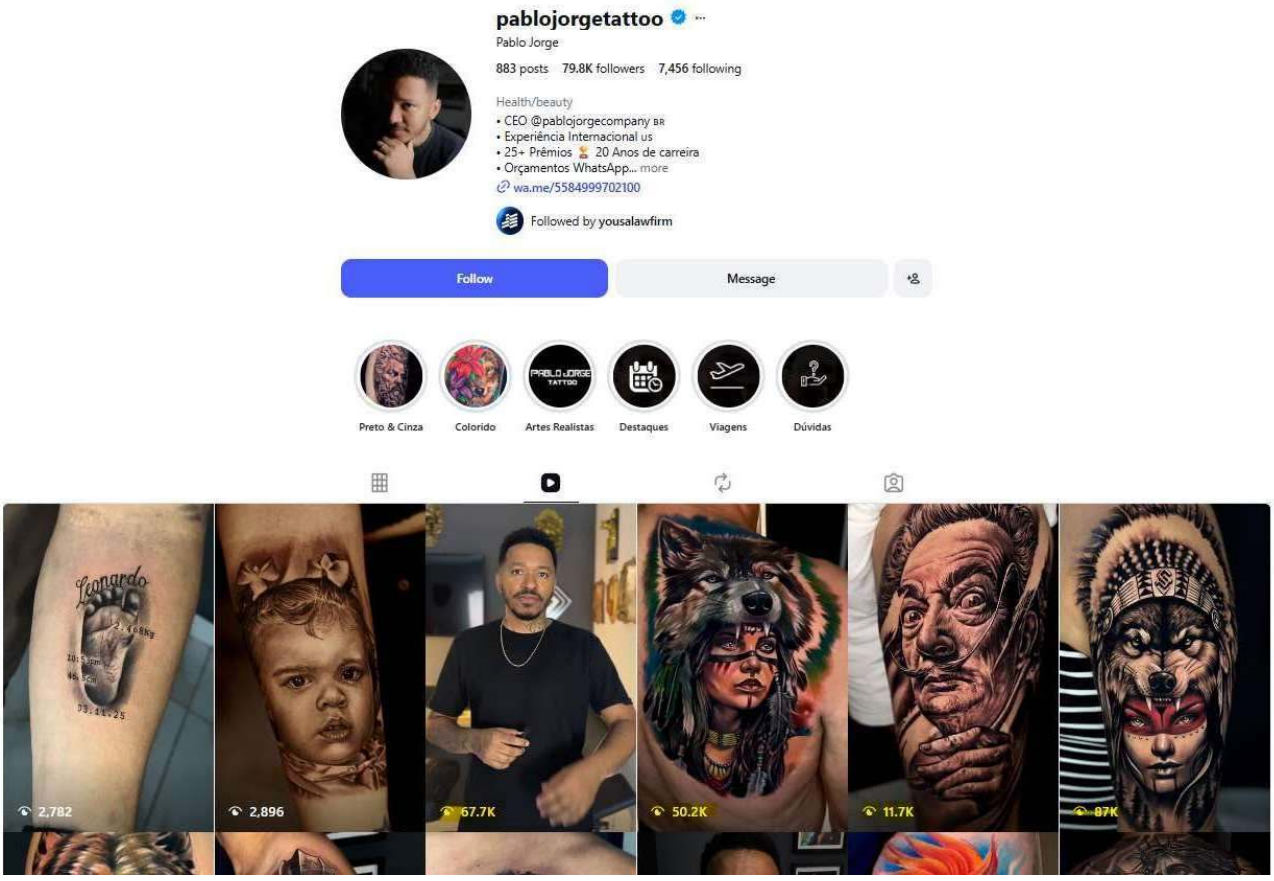
Exhibit I - Additional Relevant Evidence

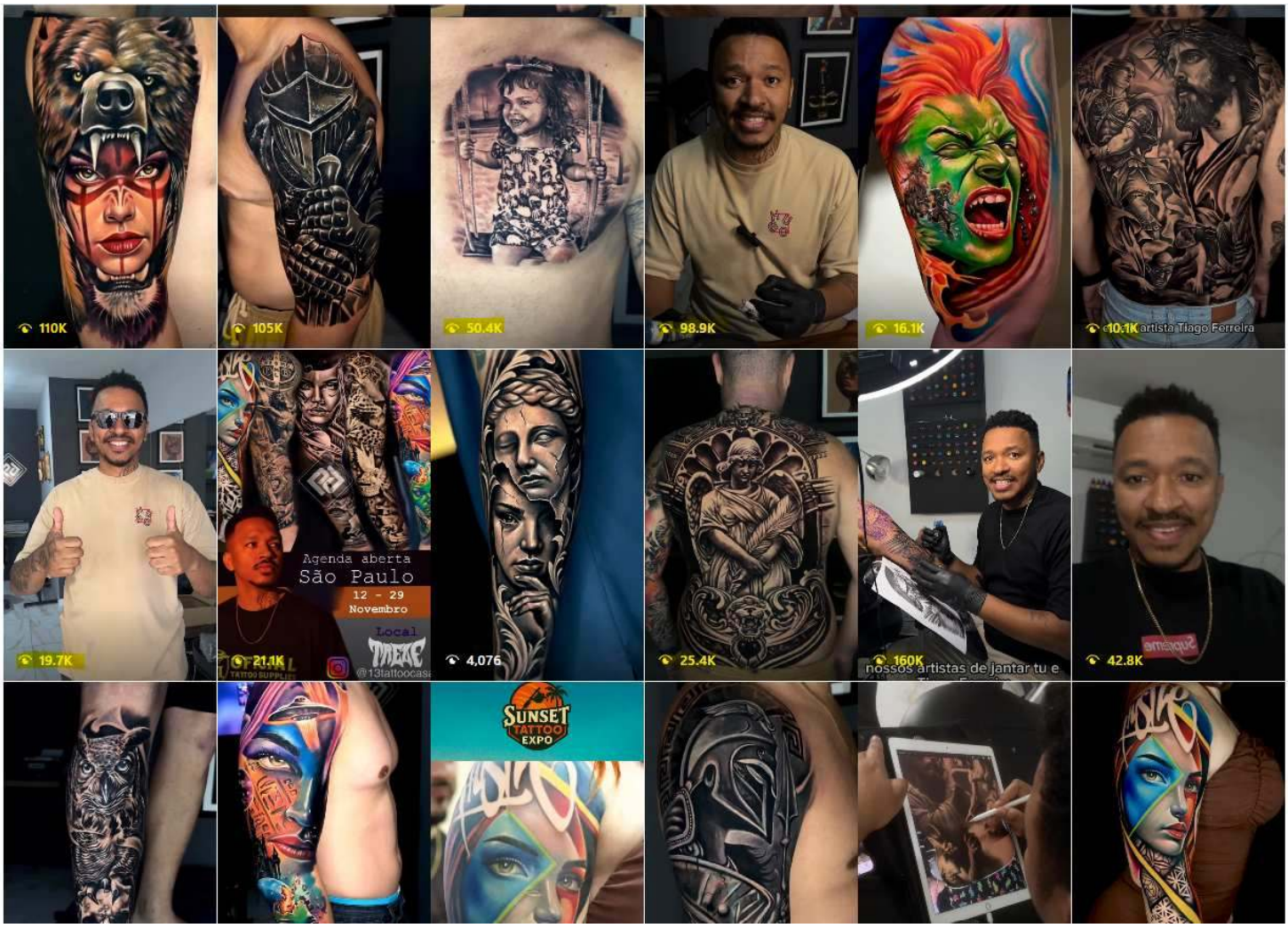

pablojorgetattoo
Pablo Jorge
883 posts 79.8K followers 7,456 following
Health/beauty
• CEO @pablojorgecompany BR
• International Experience us
• 25+ Awards 🏆 20-Year career
• Inquiries via WhatsApp... more
wa.me/5584999702100
Followed by yousalawfirm
Follow
Message
Black & Grey
Color
Realistic Art
Highlights
Travels
FAQ
2,782
2,896
67.7K
50.2K
11.7K
87K

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Date: July 20, 2026.


pablojorgetattoo
Pablo Jorge
883 posts 79.8K followers 7,456 following
Health/beauty
• CEO @pablojorgecompany BR
• Experiência Internacional us
• 25+ Prêmios 20 Anos de carreira
• Orçamentos WhatsApp... more
wa.me/5584999702100
Followed by yousalawfirm
Follow
Message
Preto & Cinza
Colorido
Artes Realistas
Destaques
Viagens
Dúvidas
2,782
2,896
67.7K
50.2K
11.7K
87K


110K
105K
50.4K
98.9K
16.1K
10.1K
artista Tiago Ferreira
19.7K
Agenda aberta
São Paulo
12 - 29
Novembro
Local
@13tattoocasa
21.1K
4,076
25.4K
160K
nossos artistas de jantar tu e
42.8K
SUNSET
TATTOO
EXPO

Posts
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View insights

Boost post

5.837 75 2

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Ver insights

Turbinar post

5.837 75 2

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2.643 16 63

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138 mil · Ver insights

Turbinar de novo

2.643 16 63

Posts

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73,7 k · View insights

Boost again

2.407 84 4 95

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Date: July 20, 2026.

Posts

pablojorgetattoo



73,7 mil · Ver insights

Turbinar de novo

2.407 84 4 95



68,2 k · View insights

Boost again

2.443 47 1 99

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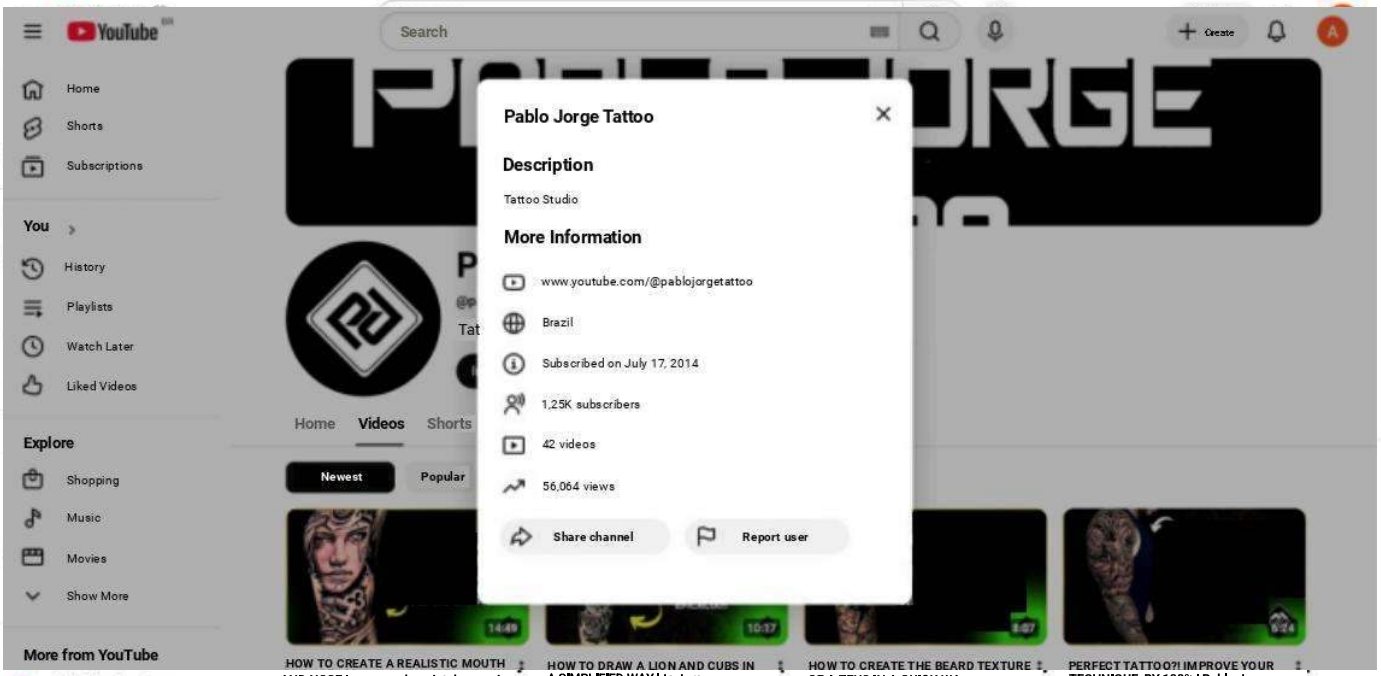
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I DID A THOMAS SHELBY!! | with soft shading and solid bl...
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How to apply solid black fill | small areas
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Pablo Jorge Invites | Realistic Tattoo feat. Nildo Silva
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Testing homemade artificial skin
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Technique for tattooing dark skin!
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PABLO JORGE TATTOO SELECTION PROCESS
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BAMBAM'S VISIT TO THE PABLO JORGE TATTOO STUDIO

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PABLO JORGE AND MOSTARDA COMPANY

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PRAIA SHOPPING STORE

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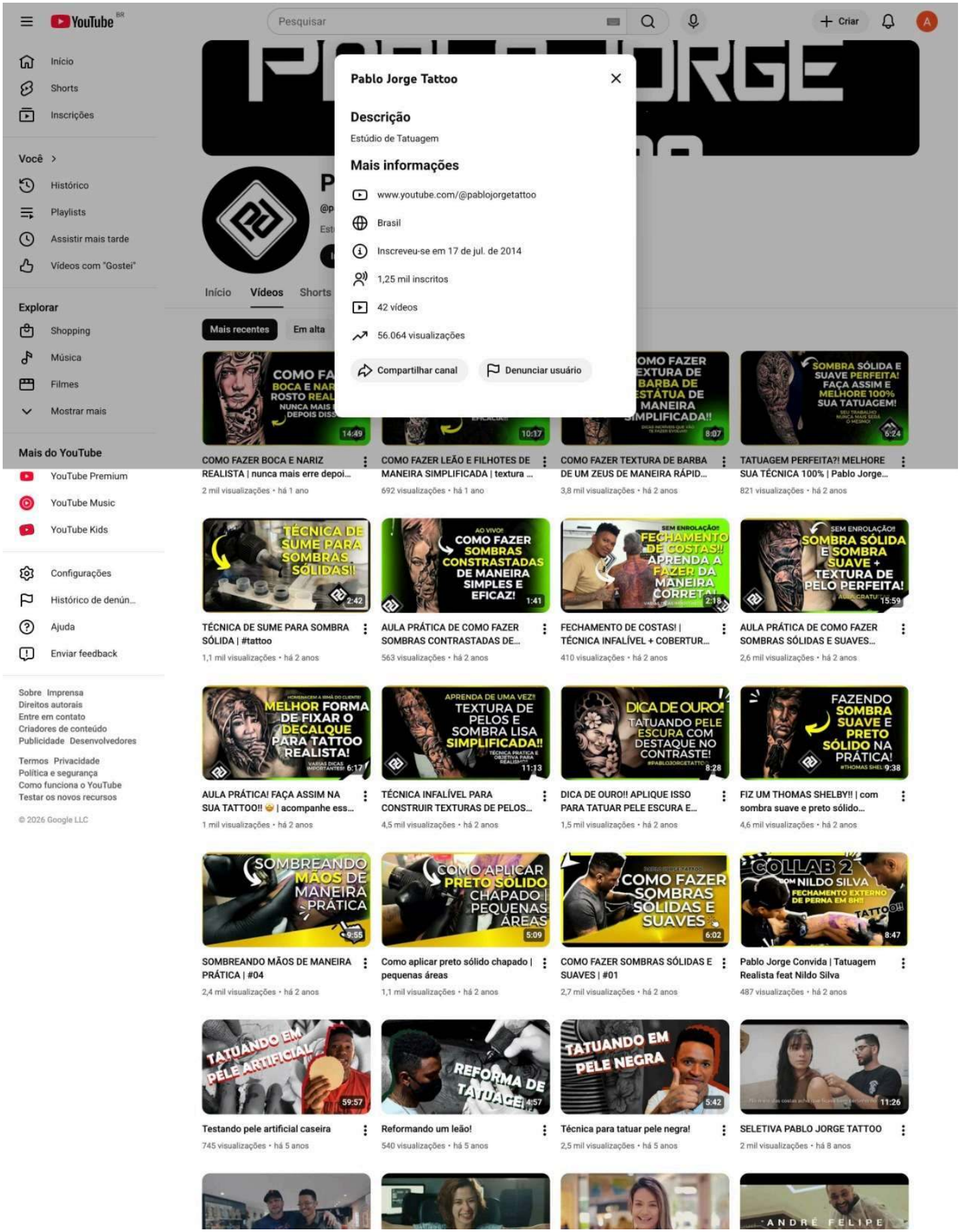
NATAL SHOPPING

166 views · 8 years ago

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Filmes
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Enviar feedback
Sobre Imprensa
Direitos autorais
Entre em contato
Criadores de conteúdo
Publicidade Desenvolvedores
Termos Privacidade
Política e segurança
Como funciona o YouTube
Testar os novos recursos
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Pablo Jorge Tattoo
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Estúdio de Tatuagem
Mais informações
www.youtube.com/@pablojorgetattoo
Brasil
Inscreveu-se em 17 de jul. de 2014
1,25 mil inscritos
42 vídeos
56.064 visualizações
Compartilhar canal
Denunciar usuário
Início
Vídeos
Shorts
Mais recentes
Em alta
COMO FAZER BOCA E NARIZ REALISTA | nunca mais erre depoi...
2 mil visualizações • há 1 ano
COMO FAZER LEÃO E FILHOTES DE MANEIRA SIMPLIFICADA | textura ...
692 visualizações • há 1 ano
COMO FAZER TEXTURA DE BARBA DE UM ZEUS DE MANEIRA RÁPID...
3,8 mil visualizações • há 2 anos
TATUAGEM PERFEITA?! MELHORE SUA TÉCNICA 100% | Pablo Jorge...
821 visualizações • há 2 anos
TÉCNICA DE SUME PARA SOMBRAS SÓLIDAS!
TÉCNICA DE SUME PARA SOMBRA SÓLIDA | #tattoo
1,1 mil visualizações • há 2 anos
AO VIVO! COMO FAZER SOMBRAS CONSTRASTADAS DE MANEIRA SIMPLES E EFICAZ!
AULA PRÁTICA DE COMO FAZER SOMBRAS CONTRASTADAS DE...
563 visualizações • há 2 anos
SEM ENROLAÇÃO! FECHAMENTO DE COSTAS!! APRENDA A FAZER DA MANEIRA CORRETA!
FECHAMENTO DE COSTAS! | TÉCNICA INFALÍVEL + COBERTUR...
410 visualizações • há 2 anos
SEM ENROLAÇÃO! SOMBRA SÓLIDA E SOMBRA SUAVE + TEXTURA DE PELO PERFEITA!
AULA PRÁTICA DE COMO FAZER SOMBRAS SÓLIDAS E SUAVES...
2,6 mil visualizações • há 2 anos
MELHOR FORMA DE FIXAR O DECALQUE PARA TATTOO REALISTA!
AULA PRÁTICA! FAÇA ASSIM NA SUA TATTOO!! | acompanhe ess...
1 mil visualizações • há 2 anos
APRENDA DE UMA VEZ!! TEXTURA DE PELOS E SOMBRA LISA SIMPLIFICADA!!
TÉCNICA INFALÍVEL PARA CONSTRUIR TEXTURAS DE PELOS...
4,5 mil visualizações • há 2 anos
DICA DE OURO! TATUANDO PELE ESCURA COM DESTAQUE NO CONTRASTE!
DICA DE OURO!! APLIQUE ISSO PARA TATUAR PELE ESCURA E...
1,5 mil visualizações • há 2 anos
FAZENDO SOMBRA SUAVE E PRETO SÓLIDO NA PRÁTICA!
FIZ UM THOMAS SHELBY!! | com sombra suave e preto sólido...
4,6 mil visualizações • há 2 anos
SOMBREANDO MÃOS DE MANEIRA PRÁTICA
SOMBREANDO MÃOS DE MANEIRA PRÁTICA | #04
2,4 mil visualizações • há 2 anos
COMO APLICAR PRETO SÓLIDO CHAPADO | PEQUENAS ÁREAS
Como aplicar preto sólido chapado | pequenas áreas
1,1 mil visualizações • há 2 anos
COMO FAZER SOMBRAS SÓLIDAS E SUAVES
COMO FAZER SOMBRAS SÓLIDAS E SUAVES | #01
2,7 mil visualizações • há 2 anos
COLLAB 2 COM NILDO SILVA FECHAMENTO EXTERNO DE PERNA EM 8H!!
Pablo Jorge Convida | Tatuagem Realista feat Nildo Silva
487 visualizações • há 2 anos
TATUANDO EM PELE ARTIFICIAL
Testando pele artificial caseira
745 visualizações • há 5 anos
REFORMA DE TATUAGEM
Reformando um leão!
540 visualizações • há 5 anos
TATUANDO EM PELE NEGRA
Técnica para tatuar pele negra!
2,5 mil visualizações • há 5 anos
SELETIVA PABLO JORGE TATTOO
2 mil visualizações • há 8 anos
ANDRÉ FELIPE



VISITA DE BAMBAM AO ESTÚDIO PABLO JORGE TATTOO

956 visualizações • há 8 anos



PABLO JORGE E MOSTARDA COMPANY

154 visualizações • há 8 anos



LOJA PRAIA SHOPPING

242 visualizações • há 8 anos



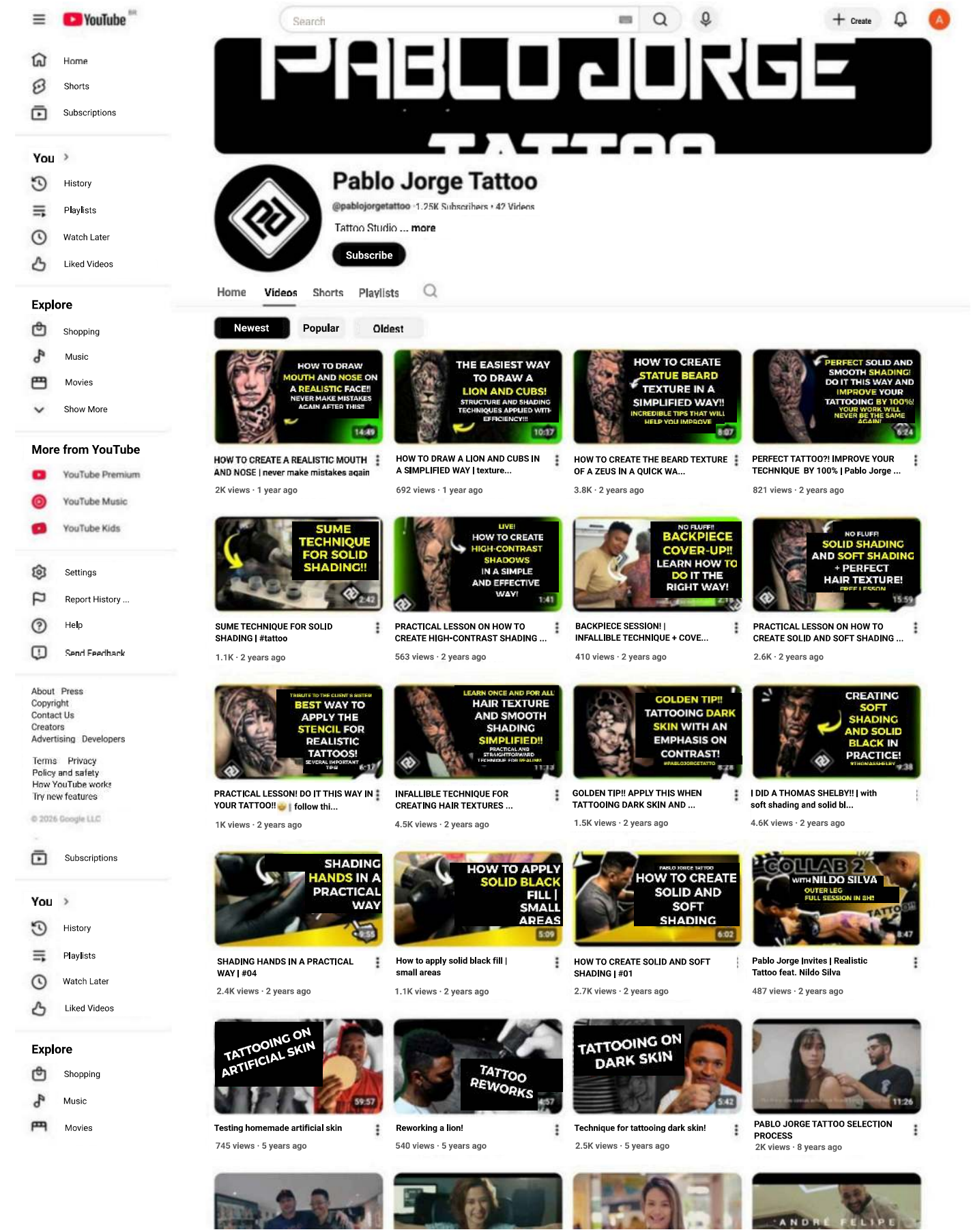
Ação Mall Natal Shopping

321 visualizações • há 8 anos



NATAL SHOPPING

166 visualizações • há 8 anos


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PABLO JORGE TATTOO
Pablo Jorge Tattoo
@pablojorgetattoo · 1.25K Subscribers · 42 Videos
Tattoo Studio ... more
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Newest Popular Oldest
HOW TO DRAW MOUTH AND NOSE ON A REALISTIC FACE!! NEVER MAKE MISTAKES AGAIN AFTER THIS!!
HOW TO CREATE A REALISTIC MOUTH AND NOSE | never make mistakes again
2K views · 1 year ago
THE EASIEST WAY TO DRAW A LION AND CUBS! STRUCTURE AND SHADING TECHNIQUES APPLIED WITH EFFICIENCY!!!
HOW TO DRAW A LION AND CUBS IN A SIMPLIFIED WAY | texture...
692 views · 1 year ago
HOW TO CREATE STATUE BEARD TEXTURE IN A SIMPLIFIED WAY!! INCREDIBLE TIPS THAT WILL HELP YOU IMPROVE
HOW TO CREATE THE BEARD TEXTURE OF A ZEUS IN A QUICK WA...
3.8K · 2 years ago
PERFECT SOLID AND SMOOTH SHADING! DO IT THIS WAY AND IMPROVE YOUR TATTOOING BY 100%! YOUR WORK WILL NEVER BE THE SAME AGAIN!
PERFECT TATTOO?! IMPROVE YOUR TECHNIQUE BY 100% | Pablo Jorge ...
821 views · 2 years ago
SUME TECHNIQUE FOR SOLID SHADING!!
SUME TECHNIQUE FOR SOLID SHADING | #tattoo
1.1K · 2 years ago
LIVE! HOW TO CREATE HIGH-CONTRAST SHADOWS IN A SIMPLE AND EFFECTIVE WAY!
PRACTICAL LESSON ON HOW TO CREATE HIGH-CONTRAST SHADING ...
563 views · 2 years ago
NO FLUFF!! BACKPIECE COVER-UP!! LEARN HOW TO DO IT THE RIGHT WAY!
BACKPIECE SESSION! | INFALLIBLE TECHNIQUE + COVE...
410 views · 2 years ago
NO FLUFF! SOLID SHADING AND SOFT SHADING + PERFECT HAIR TEXTURE!
PRACTICAL LESSON ON HOW TO CREATE SOLID AND SOFT SHADING ...
2.6K · 2 years ago
TRIBUTE TO THE CLIENT & SISTER BEST WAY TO APPLY THE STENCIL FOR REALISTIC TATTOOS!
PRACTICAL LESSON! DO IT THIS WAY IN YOUR TATTOO!! | follow thi...
1K views · 2 years ago
LEARN ONCE AND FOR ALL! HAIR TEXTURE AND SMOOTH SHADING SIMPLIFIED!!
INFALLIBLE TECHNIQUE FOR CREATING HAIR TEXTURES ...
4.5K views · 2 years ago
GOLDEN TIP!! TATTOOING DARK SKIN WITH AN EMPHASIS ON CONTRAST!
GOLDEN TIP!! APPLY THIS WHEN TATTOOING DARK SKIN AND ...
1.5K views · 2 years ago
CREATING SOFT SHADING AND SOLID BLACK IN PRACTICE!
I DID A THOMAS SHELBY!! | with soft shading and solid bl...
4.6K views · 2 years ago
SHADING HANDS IN A PRACTICAL WAY
SHADING HANDS IN A PRACTICAL WAY | #04
2.4K views · 2 years ago
HOW TO APPLY SOLID BLACK FILL | SMALL AREAS
How to apply solid black fill | small areas
1.1K views · 2 years ago
PABLO JORGE TATTOO HOW TO CREATE SOLID AND SOFT SHADING
HOW TO CREATE SOLID AND SOFT SHADING | #01
2.7K views · 2 years ago
COLLAB 2 WITH NILDO SILVA OUTER LEG FULL SESSION IN 8H!
Pablo Jorge Invites | Realistic Tattoo feat. Nildo Silva
487 views · 2 years ago
TATTOOING ON ARTIFICIAL SKIN
Testing homemade artificial skin
745 views · 5 years ago
TATTOO REWORKS
Reworking a lion!
540 views · 5 years ago
TATTOOING ON DARK SKIN
Technique for tattooing dark skin!
2.5K views · 5 years ago
PABLO JORGE TATTOO SELECTION PROCESS
2K views · 8 years ago
ANDRÉ FELIPE



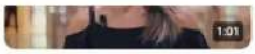
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Criar
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Você
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Assistir mais tarde
Vídeos com "Gostei"
Explorar
Shopping
Música
Filmes
Mostrar mais
Mais do YouTube
YouTube Premium
YouTube Music
YouTube Kids
Configurações
Histórico de denún...
Ajuda
Enviar feedback
Sobre Imprensa
Direitos autorais
Entre em contato
Criadores de conteúdo
Publicidade Desenvolvedores
Termos Privacidade
Política e segurança
Como funciona o YouTube
Testar os novos recursos
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Inscrições
Você
Histórico
Playlists
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Explorar
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Música
Filmes
PABLO JORGE TATTOO
Pablo Jorge Tattoo
@pablojorgetattoo · 1,25 mil inscritos · 42 vídeos
Estúdio de Tatuagem ...mais
Inscrever-se
Início
Vídeos
Shorts
Playlists
Mais recentes
Em alta
Mais antigos
COMO FAZER BOCA E NARIZ EM ROSTO REALISTA!! NUNCA MAIS ERRE DEPOIS DISSO!! 14:49
COMO FAZER BOCA E NARIZ REALISTA | nunca mais erre depoi...
2 mil visualizações • há 1 ano
A FORMA MAIS FACIL DE FAZER LEÃO E FILHOTES! TÉCNICA DE EXTRUTURA E SOMBRA APLICADAS COM EFICÁCIA!! 10:17
COMO FAZER LEÃO E FILHOTES DE MANEIRA SIMPLIFICADA | textura ...
692 visualizações • há 1 ano
COMO FAZER TEXTURA DE BARBA DE ESTÁTUA DE MANEIRA SIMPLIFICADA!! 8:07
COMO FAZER TEXTURA DE BARBA DE UM ZEUS DE MANEIRA RÁPID...
3,8 mil visualizações • há 2 anos
SOMBRA SÓLIDA E SUAVE PERFEITA! FAÇA ASSIM E MELHORE 100% SUA TATUAGEM! 6:24
TATUAGEM PERFEITA?! MELHORE SUA TÉCNICA 100% | Pablo Jorge...
821 visualizações • há 2 anos
TÉCNICA DE SUME PARA SOMBRAS SÓLIDAS! 2:42
TÉCNICA DE SUME PARA SOMBRA SÓLIDA | #tattoo
1,1 mil visualizações • há 2 anos
AO VIVO! COMO FAZER SOMBRAS CONSTRASTADAS DE MANEIRA SIMPLES E EFICAZ! 1:41
AULA PRÁTICA DE COMO FAZER SOMBRAS CONTRASTADAS DE...
563 visualizações • há 2 anos
SEM ENROLAÇÃO!! FECHAMENTO DE COSTAS!! APRENDA A FAZER DA MANEIRA CORRETA! 2:18
FECHAMENTO DE COSTAS! | TÉCNICA INFALÍVEL + COBERTUR...
410 visualizações • há 2 anos
SEM ENROLAÇÃO!! SOMBRA SÓLIDA E SOMBRA SUAVE + TEXTURA DE PELO PERFEITA! 15:59
AULA PRÁTICA DE COMO FAZER SOMBRAS SÓLIDAS E SUAVES...
2,6 mil visualizações • há 2 anos
MELHOR FORMA DE FIXAR O DECALQUE PARA TATTOO REALISTA! 6:17
AULA PRÁTICA! FAÇA ASSIM NA SUA TATTOO!! | acompanhe ess...
1 mil visualizações • há 2 anos
APRENDA DE UMA VEZ!! TEXTURA DE PELOS E SOMBRA LISA SIMPLIFICADA!! 11:13
TÉCNICA INFALÍVEL PARA CONSTRUIR TEXTURAS DE PELOS...
4,5 mil visualizações • há 2 anos
DICA DE OURO!! TATUANDO PELE ESCURA COM DESTAQUE NO CONTRASTE! 8:28
DICA DE OURO!! APLIQUE ISSO PARA TATUAR PELE ESCURA E...
1,5 mil visualizações • há 2 anos
FAZENDO SOMBRA SUAVE E PRETO SÓLIDO NA PRÁTICA! 9:38
FIZ UM THOMAS SHELBY!! | com sombra suave e preto sólido...
4,6 mil visualizações • há 2 anos
SOMBREANDO MÃOS DE MANEIRA PRÁTICA 9:55
SOMBREANDO MÃOS DE MANEIRA PRÁTICA | #04
2,4 mil visualizações • há 2 anos
COMO APLICAR PRETO SÓLIDO CHAPADO | PEQUENAS ÁREAS 5:09
Como aplicar preto sólido chapado | pequenas áreas
1,1 mil visualizações • há 2 anos
COMO FAZER SOMBRAS SÓLIDAS E SUAVES 6:02
COMO FAZER SOMBRAS SÓLIDAS E SUAVES | #01
2,7 mil visualizações • há 2 anos
COLLAB 2 COM NILDO SILVA FECHAMENTO EXTERNO DE PERNA EM 8H!! TATTOO!! 8:47
Pablo Jorge Convida | Tatuagem Realista feat Nildo Silva
487 visualizações • há 2 anos
TATUANDO EM PELE ARTIFICIAL 59:57
Testando pele artificial caseira
745 visualizações • há 5 anos
REFORMA DE TATUAGEM 4:57
Reformando um leão!
540 visualizações • há 5 anos
TATUANDO EM PELE NEGRA 5:42
Técnica para tatuar pele negra!
2,5 mil visualizações • há 5 anos
11:26
SELETIVA PABLO JORGE TATTOO
2 mil visualizações • há 8 anos
ANDRÉ FELIPE



VISITA DE BAMBAM AO ESTÚDIO PABLO JORGE TATTOO

956 visualizações • há 8 anos



PABLO JORGE E MOSTARDA COMPANY

154 visualizações • há 8 anos



LOJA PRAIA SHOPPING

242 visualizações • há 8 anos



Ação Mall Natal Shopping

321 visualizações • há 8 anos



NATAL SHOPPING

166 visualizações • há 8 anos



BAMBAM'S VISIT TO PABLO JORGE TATTOO STUDIO

Pablo Jorge Tattoo
1,250 registered
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956 views, September 19, 2017
A visit from our friend Bambam, winner of the first BBB Brasil (Big Brother Brazil).

Pablo Jorge Tattoo
1,250 registered

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2 comments

Sort by

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@carlosalves9385 5 years ago
This guy named Pablo Jorge is an excellent professional, not only him but those who are with him as well. I trust this guy and recommend him. Congratulations, man, you're awesome!
To respond

@LuanPedroTatuador 8 years ago
Man! It was an honor to have participated in this selection process.
To respond

The "Top" option is selected, so you will see the featured comments.

To look for

To create

All | From the same series | By Pablo Jorge Tatt



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A PRACTICAL LESSON ON HOW TO CREATE PERFECT SOLID ...
Pablo Jorge Tattoo
2.6 thousand views · 2 years ago



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Frame Studio 4K
80,000 views · 6 months ago

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PABLO JORGE TATTOO SELECTION
Pablo Jorge Tattoo
2,000 views · 8 years ago



A discussion on a boat between a doctor and a police officer ...
Iconography of History
83,000 views · 7 hours ago
New



Brazilian Western, Guest: Janaína Lima | Marsiglia leave...
West Magazine
46,000 views · Broadcast 2 hours ago
New



AFTER YEARS OF SILENCE, DERICO REVEALS THE TRUTH ...
Cutting Time | Podcast
918,000 views · 4 weeks ago



How bulletproof are frying pans?
Yee Yee Life
3.7 million views · 1 month ago
Automatic dubbing



TADALAFELLAS THROWS SHIT AT THE FAN AND EXPOSES LE...
Bodybuilding News
111,000 views · 4 hours ago
New



Understanding GD&T
The Efficient Engineer
1.9 million views · 3 years ago
Automatic dubbing



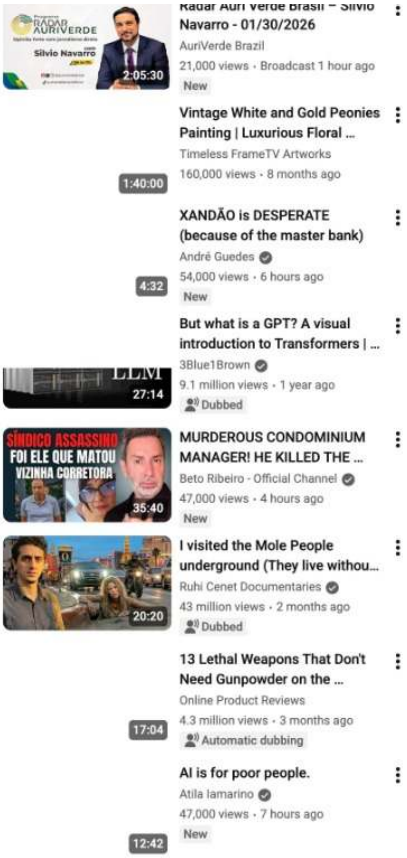
In a 'surreal' match, Djokovic overcomes Sinner and faces ...
ESPN Brazil
39,000 views · 5 hours ago
New



How to quickly and easily create a Zeus beard texture | #tattoo
Pablo Jorge Tattoo
3.8 thousand views · 2 years ago



Ratinho exposes the truth about Bolsonaro that will anger man...
The Rich Speak
7,000 views · 21 hours ago
New


Radar AuriVerde Brasil – Silvio Navarro - 01/30/2026
AuriVerde Brazil
21,000 views · Broadcast 1 hour ago
New
2:05:30
Vintage White and Gold Peonies Painting | Luxurious Floral ...
Timeless FrameTV Artworks
160,000 views · 8 months ago
1:40:00
XANDÃO is DESPERATE (because of the master bank)
André Guedes
54,000 views · 6 hours ago
New
4:32
But what is a GPT? A visual introduction to Transformers | ...
3Blue1Brown
9.1 million views · 1 year ago
Dubbed
27:14
SÍNDICO ASSASSINO
FOI ELE QUE MATOU VIZINHA CORRETORA
MURDEROUS CONDOMINIUM MANAGER! HE KILLED THE ...
Beto Ribeiro - Official Channel
47,000 views · 4 hours ago
New
35:40
I visited the Mole People underground (They live withou...
Ruhi Cenet Documentaries
43 million views · 2 months ago
Dubbed
20:20
13 Lethal Weapons That Don't Need Gunpowder on the ...
Online Product Reviews
4.3 million views · 3 months ago
Automatic dubbing
17:04
AI is for poor people.
Atila Iamarino
47,000 views · 7 hours ago
New
12:42

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Natal



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Boost post

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Posts

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Date: July 8, 2026.

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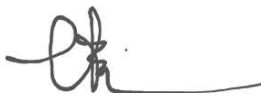
120 mil · Ver insights

Turbinar de novo

3.232 36 62


CERTIFICATE OF COMPLETION
This is presented to
Pablo Jorge
for participating in the
BLACK AND GREY REALISM Workshop
Jorge Marco
JORGE MARCO
INSTRUCTOR
PABLO JORGE
STUDENT
DATE: SEPTEMBER 5, 2025

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

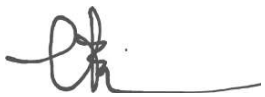


Date: July 9, 2026.


CERTIFICADO DE CONCLUSÃO
É apresentado a
Pablo Jorge
por participar no Workshop
de REALISMO PRETO E CINZA
JORGE MARCO
PROFESSOR
PABLO JORGE
ALUNO
DATA: 5 DE SETEMBRO DE 2025


CERTIFICATE
NEO-TRADITIONAL
AND FULL COLOR
I CERTIFY THAT
Pablo Jorge Santos
PARTICIPATED IN THE
NEO-TRADITIONAL AND FULL COLOR WORKSHOP
TAUGHT BY GIL PEREIRA
ARTIST:
GIL PEREIRA - TATTOO ARTIST

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



Date: June 16, 2026.


CERTIFICADO
NEO TRADICIONAL
E FULLCOLOR
CERTIFICO QUE
Pablo Jorge Santos
PARTICIPOU DO WORKSHOP
NEO TRADICIONAL E FULLCOLOR
MINISTRADO POR GIL PEREIRA.
ARTISTA:
GIL PEREIRA - TATUADOR



Certificate

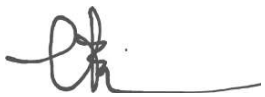
We hereby certify, for all due purposes, that

Pablo Jorge Santos

has completed the training course in "Realistic, Color, and Black-and-Grey Tattooing," taught by the professional Jeferson da Silva Mota.

- Bench setup
- Biosafety
- Secrets of colors
- Solid and smooth application
- White ink application
- Care before, during, and after

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Date: June 16, 2026.

CURRAIS NOVOS/RN

Certificado

SERIDÓ TATTOO Arte

WORKSHOP DE PORTRAIT COLORIDO

Certificamos que, para os devidos fins

Pablo Jorge Santos

concluiu o curso livre de "tatuagens realista, colorida e preto e branco" ministrado pelo profissional; Jeferson da Silvia Mota.

Montagem de bancada
Biossegurança
Segredo das cores
Aplicação sólida e suave
Aplicação do branco
Cuidados antes durante e pós

DE 30/05 A 01/06

Jeferson Silva Tattoo

February 23, 2026
To the USCIS Immigration Officer,

My name is Alex Campus, I am 39 years old and I am a software engineer at Ververica, a software company. I am writing this letter to report my experience with Pablo Jorge Santos, whose work had a profound impact on my professional and personal life. In 2014, while residing in Chile, I got a tattoo from a Chilean artist that, over time, became a serious problem. The artwork had an unsatisfactory aesthetic and developed keloids in several areas, creating raised scars. As my job requires constant travel and presentations to major entrepreneurs and high-level executives, this tattoo caused me deep discomfort and embarrassment. I felt compelled to wear long-sleeved shirts on all occasions to conceal the old artwork and avoid a negative professional image. This limitation directly affected my confidence and my ability to present myself naturally in the corporate environment.

Given this situation, I sought specialists in extreme cover-ups both in Brazil and Europe. However, due to the complexity of my case, a heavily dark tribal-style tattoo with scar tissue raised relief, several professionals refused the work, claiming it was technically impossible to achieve a satisfactory result. It was through a recommendation that I became acquainted with Pablo Jorge Santos's work. Upon reviewing his portfolio, it became evident that he had the ability to transform dense tribal tattoos into lighter artwork, even on skin with irregular textures resulting from keloids. Unlike other professionals, Mr. Santos accepted the challenge immediately.

To undergo the procedure, I traveled from Spain to Natal, in Rio Grande do Norte, Brazil, on several occasions, totaling four intensive sessions. The sessions took place on April 24, 2025, June 06, 2025, June 13, 2025, and January 13, 2026, as well as a fifth session required to complete the service. Each session lasted between five and six hours, meaning the full work required between 25 and 30 hours of execution. The cost of each session was R$ 1,500.00, totaling R$ 7,500.00 for the final service, an amount consistent with the complexity of the case and the technical time required for an extensive cover-up on skin with keloids and raised scar tissue.

The result was remarkable and exceeded all my expectations. Mr. Santos not only performed a complete cover-up, but also gave me back the freedom to wear what I want and the confidence to carry out my profession without the stigma of the previous tattoo. Today I am able to attend meetings and presentations without needing to hide my arm, which has restored my self-esteem and my professional presence. I believe professionals with this level of skill are rare. Mr. Santos did not merely execute an artwork; he restored my social life and my ability to perform professionally without limitations. I confirm the accuracy of this statement and remain available for any further clarification.

Sincerely,



Alex Campus
Madrid, Spain
+34674573563

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



Date: June 15, 2026.

23 de fevereiro de 2026
Ao Oficial de Imigração do USCIS,

Meu nome é Alex Campus, tenho 39 anos e sou engenheiro informático na Ververica, uma empresa de software. Escrevo esta carta para relatar minha experiência com Pablo Jorge Santos, cujo trabalho teve um impacto profundo na minha vida profissional e pessoal. Em 2014, enquanto residia no Chile, fiz uma tatuagem com um artista chileno que, com o tempo, se tornou um problema sério. A arte apresentava uma estética insatisfatória e desenvolveu queloides em diversas áreas, criando cicatrizes em alto-relevo. Como meu trabalho exige viagens constantes e apresentações para grandes empresários e executivos de alto escalão, essa tatuagem me causava profundo desconforto e vergonha. Eu me sentia obrigado a usar camisas de manga longa em todas as ocasiões para ocultar a arte antiga e evitar uma imagem profissional negativa. Essa limitação afetava diretamente minha confiança e minha capacidade de me apresentar naturalmente no ambiente corporativo.

Diante dessa situação, busquei especialistas em coberturas extremas tanto no Brasil quanto na Europa. No entanto, devido à complexidade do meu caso, uma tatuagem estilo tribal extremamente escura, com relevo cicatricial, diversos profissionais recusaram o trabalho, alegando que era tecnicamente impossível obter um resultado satisfatório. Foi por meio de uma recomendação que conheci o trabalho de Pablo Jorge Santos. Ao analisar seu portfólio, ficou evidente que ele possuía a capacidade de transformar tribais densos em artes leves, mesmo sobre peles com texturas irregulares decorrentes de queloides. Ao contrário dos demais profissionais, o Sr. Santos aceitou o desafio de imediato.

Para realizar o procedimento, desloquei-me da Espanha para Natal, no Rio Grande do Norte, Brasil, em algumas ocasiões, totalizando quatro sessões intensas. As sessões ocorreram em 24 de abril de 2025, 06 de junho de 2025, 13 de junho de 2025 e 13 de janeiro de 2026, além de uma quinta sessão, necessária à conclusão do serviço. Cada sessão levou entre cinco e seis horas, de modo que o trabalho completo demandou entre 25 e 30 horas de execução. O custo de cada sessão foi de R$ 1.500,00, totalizando R$ 7.500,00 pelo serviço final, valor compatível com a complexidade do caso e com o tempo técnico exigido para uma cobertura extensa na pele, com queloides e cicatrizes em alto-relevo.

O resultado foi surpreendente e superou todas as minhas expectativas. O Sr. Santos não apenas realizou uma cobertura completa, mas também me devolveu a liberdade de usar o que desejo e a confiança para exercer minha profissão sem o estigma da tatuagem anterior. Hoje consigo participar de reuniões e apresentações sem precisar esconder meu braço, o que restaurou minha autoestima e minha presença profissional. Acredito que profissionais com essa habilidade são raros. O Sr. Santos não apenas executou uma arte; ele restaurou minha vida social e minha capacidade de atuar profissionalmente sem limitações. Confirmo a veracidade deste relato e permaneço à disposição para esclarecimentos adicionais.

Atenciosamente,



Alex Campus
Madrid, Spain
+34674573563





January 27, 2026
To Whom It May Concern,

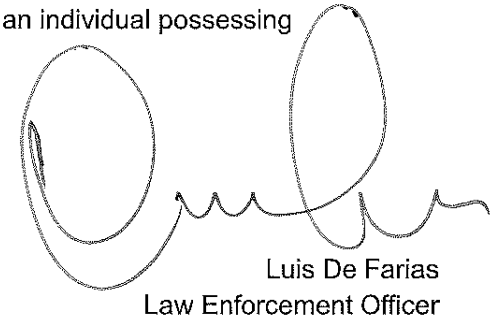
My name is Luis De Farias, and I am a United States citizen currently serving as a Law Enforcement Officer with the State of Utah, a position I have held for 2.5 years. I write this letter in strong support of Pablo Jorge Santos's petition for recognition of extraordinary ability in the arts, specifically in tattoo artistry. Based on my personal experience with Mr. Santos's work over the past decade, I am confident that his artistic qualifications meet the rigorous evidentiary standards required for this visa petition category.

I have known Pablo's work for over ten years, initially as a client in Brazil before relocating to the United States. What distinguishes his career is the measurable impact his artistry generates even across international borders. Since establishing myself in the United States, I have been repeatedly approached by Americans and law enforcement colleagues who, upon seeing the technical precision and photorealistic quality of my tattoos, inquire which renowned tattoo artist executed them. This consistent pattern of recognition demonstrates that Pablo's work exceeds the standards of technical excellence.

The depth of my confidence in Pablo's artistic superiority is evidenced by a deliberate professional choice. Despite residing in the United States and having access to local tattoo artists, I have traveled to Brazil on three occasions solely to commission work from him. In one of these projects, I brought Pablo my ideas for the tattoo, and he personally researched references, developed the artwork using a tablet and stylus, printed the design, and then refined and adjusted it directly on my body to ensure the final composition fit precisely and naturally. This work was completed in a single 11-hour session, totaling R$ 7,000.00. As a law enforcement officer dedicated to protecting this nation, I entrusted Pablo with creating deeply meaningful patriotic imagery on my body: an exclusive composition featuring the American eagle, the United States flag, and the torch of the Statue of Liberty. The technical execution and artistic interpretation he brought to these quintessentially patriotic symbols are impeccable.

I am firmly convinced that Pablo Jorge Santos's presence in the United States will represent a substantial contribution to the American artistic community and to American clients seeking work of exceptional technical quality and photorealistic excellence. His talent is unquestionably of a caliber that warrants recognition as an individual possessing extraordinary ability in his field.

Respectfully,



Luis De Farias
Law Enforcement Officer
State of Utah



March 30, 2026
To the USCIS Immigration Officer

I, Cyro Almeida da Costa, professionally known as Ciro Papinha, write this letter in full support of Mr. Pablo Jorge's visa petition, whose artistic and technical abilities in the field of tattooing represent a level of excellence rarely found in today's market. I have worked for more than thirty years as a broadcaster, television host, and radio presenter, having established my career at nationally prominent broadcasting networks such as SBT (Sistema Brasileiro de Televisão) and, currently, at TV Tropical, an affiliate of Record TV in Rio Grande do Norte. As the host of the Balanço Geral RN tv show, my public image is my most valuable professional asset and the fundamental tool for maintaining my credibility and audience before the cameras. In this context, the integrity of my physical appearance is not merely an aesthetic matter, but also an essential requirement for the performance of my duties in television media.

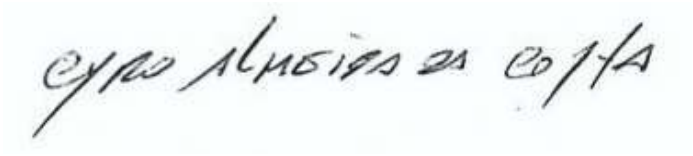
I became acquainted with Mr. Jorge's work in Natal, Rio Grande do Norte, while seeking a solution for a tattoo cover-up procedure. Before choosing Mr. Jorge's services, I conducted extensive research and consulted multiple professionals and renowned cover-up specialists throughout the country to assess the feasibility of correcting an old tattoo that caused me aesthetic and professional discomfort. In several of these evaluations, I was informed by other artists that the procedure presented a prohibitively high degree of technical difficulty due to the excessive saturation and depth of the pre-existing pigments in the skin. The prevailing conclusion among these professionals was that the likelihood of achieving a satisfactory result was minimal, demonstrating that the challenge in question required skills that transcend the ordinary practice of the industry.

Upon reviewing Mr. Jorge's portfolio, I identified a superior level of technical consistency, particularly in realistic compositions and cover-up projects that require advanced mastery of color theory and pigment application. When evaluating my case, Mr. Jorge demonstrated an immediate understanding of the biological and artistic variables involved, presenting a clear technical solution and executing the procedure with an exceptional level of precision. The final result not only exceeded the expectations I had formed based on the previous negative assessments, but also resulted in a work of art that fully restored my confidence in front of the cameras. Mr. Jorge's ability to structure and successfully execute a project considered unfeasible by his peers is objective evidence of his distinguished standing and differentiated technical skill.

Beyond my personal experience, I was also able to directly observe the practical recognition that the market gives to Mr. Jorge during my visits to his studio located at Natal Shopping. The organizational structure of the establishment and the continuous

flow of clients, many of whom were specifically seeking solutions to complex technical challenges, corroborate the prestige of his professional practice.
It is evident that the market recognizes Mr. Jorge as a specialist capable of delivering results in highly demanding scenarios, which justifies the constant demand for his services. The impact of his work on my career was direct and significant, enabling me to maintain the image standards required by my profession in television.
For these reasons, I offer my strongest support to Mr. Jorge, confident that his technical and artistic expertise represents a contribution of immeasurable value to any market in any market in which he may practice.

Sincerely,



Cyro Almeida da Costa (Ciro Papinha)
Television Host
TV Tropical / Record TV Rio Grande do Norte
Contact: +55 (84) 99922-5865

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



Date: July 8, 2026.

30 de março de 2026,
Ao Oficial de Imigração do USCIS

Eu, Cyro Almeida da Costa, profissionalmente conhecido como Ciro Papinha, escrevo esta carta em pleno apoio à petição de visto do Sr. Pablo Jorge, cujas habilidades artísticas e técnicas no campo da tatuagem representam um nível de excepcionalidade raramente encontrado no mercado contemporâneo. Atuo há mais de trinta anos como comunicador, apresentador de televisão e radialista, tendo consolidado minha carreira em emissoras de grande relevância nacional como o SBT (Sistema Brasileiro de Televisão) e, atualmente, na TV Tropical, afiliada da Record TV no Rio Grande do Norte. Como apresentador do programa Balanço Geral RN, minha imagem pública é meu principal ativo profissional e a ferramenta fundamental para a manutenção da minha credibilidade e da minha audiência diante das câmeras. Nesse contexto, a integridade da minha aparência física não é apenas uma questão estética, mas também um requisito essencial para o exercício das minhas funções na mídia televisiva.

Conheci o trabalho do Sr. Jorge em Natal, no Rio Grande do Norte, ao buscar uma solução para um procedimento de cobertura de tatuagem. Antes de optar pelos serviços do Sr. Jorge, realizei uma extensa pesquisa e consultei múltiplos profissionais e especialistas renomados em cover-up em todo o país para avaliar a viabilidade de corrigir uma tatuagem antiga que me causava desconforto estético e profissional. Em diversas dessas avaliações, fui informado por outros artistas de que o procedimento apresentava um grau de dificuldade técnica proibitivo devido à saturação excessiva e à profundidade dos pigmentos pré-existentes na pele. A conclusão predominante entre esses profissionais era que a probabilidade de um resultado satisfatório era mínima, o que demonstra que o desafio em questão exigia competências que transcendem a prática comum do setor.

Ao analisar o portfólio do Sr. Jorge, identifiquei uma consistência técnica superior, especialmente em composições realistas e em projetos de cobertura que exigem domínio avançado da teoria das cores e da aplicação de pigmentos. Ao avaliar meu caso, o Sr. Jorge demonstrou compreensão imediata das variáveis biológicas e artísticas envolvidas, apresentando uma solução técnica clara e executando o procedimento com nível de precisão excepcional. O resultado final não apenas superou as expectativas que eu havia criado, estabelecidas pelas avaliações negativas anteriores, mas também resultou em uma obra de arte que restaurou plenamente minha confiança diante das câmeras. A capacidade do Sr. Jorge de estruturar e executar com sucesso um projeto considerado inviável por seus pares é uma evidência objetiva de sua posição de destaque e de sua habilidade técnica diferenciada.

Além da minha experiência pessoal, pude observar diretamente o reconhecimento prático que o mercado dedica ao Sr. Jorge durante minhas visitas ao seu estúdio localizado no Natal Shopping. A estrutura organizacional do ambiente e o fluxo

contínuo de clientes, muitos dos quais buscavam especificamente soluções para problemas técnicos complexos, corroboram o prestígio de sua atuação profissional. É evidente que o mercado reconhece no Sr. Jorge um especialista capaz de entregar resultados em cenários de alta exigência, o que justifica a demanda constante por seus serviços. O impacto de seu trabalho na minha carreira foi direto e relevante, permitindo que eu mantivesse o padrão de imagem exigido pela minha atividade na televisão. Por essas razões, ofereço meu mais firme apoio ao Sr. Jorge, certo de que sua expertise técnica e artística representa uma contribuição de valor inestimável para qualquer mercado em que venha a atuar.

Atenciosamente,

Cyro Almeida da Costa (Ciro Papinha)
Apresentador de televisão
TV Tropical / Record TV RN
Contato: +55 (84) 99922-5865


PABLO JORGE
TATTOO



cyropapinhaoficial ···

Cyro Robson "Papinha" Official

4,471 posts **274K** followers **7,457** following

Public figure

🎤 Host of #BalançoGeralRN at 11:30 AM @tvtropicalrn and of #JornalDaMix at 6 AM on @mixfmnatal
For partnerships and shows... more

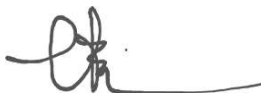
youtube.com/@cyropapinhaoficial8074?si=aUNEzhRuEHl_SoCp
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I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: June 11, 2026.



cyropapinhaoficial ···

Cyro Robson "Papinha" Oficial

4,471 posts **274K** followers **7,457** following

Public figure

🎤Apresentador Do #BalancoGeralRN 11:30h @tvtropicalrn e do #JornaldaMix as 6h na @mixfmnatal
Para parcerias e shows... more

youtube.com/@cyropapinhaoficial8074?si=aUNEzhRuEHl_SoCp
100M+


Followed by **taina**

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April, 2026

To Whom It May Concern

My name is Djanilson Rodrigues da Silva, and I am a professional tattoo artist based in Blumenau, Santa Catarina, Brazil, where I currently work at Espaço Marquesani. I am writing this letter in wholehearted support of the professional career of Pablo Jorge Santos, whom I consider one of the most distinguished tattoo artists in Brazil and a person of extraordinary influence within the professional tattoo community.

I first became familiar with Pablo's work online, more specifically through social media, where his mastery of solid shading techniques and black ink application had already earned him a substantial audience among tattoo professionals and enthusiasts. I met him in person after responding to an advertisement he had posted seeking a volunteer to provide skin for a training session he was conducting for another artist. That meeting proved to be a turning point in my professional life. Pablo, with the generosity and clarity that characterize him, advised me that if I truly wanted to grow as a tattoo artist, I would need to devote myself entirely to the art. I followed that advice, left the position I had held for years at a multinational supermarket chain, invested in professional equipment, and opened my own studio. My career as a professional tattoo artist began there.

Workshop on Solid Shading Techniques and Black Ink Application

In January 2023, Pablo conducted a workshop specifically designed for five tattoo artists, during which he demonstrated and taught his solid shading and black ink application techniques. The event followed an immersive and highly technical format: he performed a live tattoo session while explaining every aspect of his methodology, from needle pressure and ink saturation to movement patterns and skin assessment. The event stood out not only for the quality of instruction, but also for the exclusivity of its format, which allowed each participant to observe the complete execution of a tattoo piece while receiving direct technical commentary from one of the country's most accomplished professionals in this style. My development as an artist advanced significantly following that workshop, and the techniques I learned on that occasion remain fundamental to my practice today.

Collective Mentorship

Also on May 19, 2024, Pablo organized and led an unprecedented collective mentorship experience in our region, bringing together ten tattoo artists simultaneously. Each participant tattooed a different person at the same time while Pablo moved throughout the workspace, correcting techniques, providing individualized guidance, and, at times, personally demonstrating corrections directly on the skin. This format had never before been seen in our state, and the

level of coordination, instructional skill, and technical authority required to guide ten artists through simultaneous live tattoo sessions directly reflects the exceptional position that Pablo holds within the field. The networking opportunities and professional exchange generated by the event also produced lasting effects within the participant community, many of whom, like myself, advanced significantly in their careers afterward.

The impact of Pablo's mentorship on my own career was so substantial that he later invited me to join the team at his studio. I underwent a three-month period of training and evaluation, during which he taught me techniques that would have taken me many years to develop independently. He also instructed me in client service, studio conduct, professional presentation, and all other aspects involved in working as a serious professional tattoo artist. After more than a year working alongside him, I was invited to join a prominent studio in Blumenau, Santa Catarina, an opportunity that I attribute entirely to the foundation that Pablo built in me.

I am fully convinced that Pablo Jorge Santos possesses extraordinary ability in the field of artistic tattooing and that his work in any setting will elevate the professional standards of the community around him, just as his work has elevated the standards of the tattoo community here in Brazil. I offer this letter without reservation and remain available to provide any additional information that may be required.

Sincerely,



Djanilson Rodrigues da Silva - Professional Tattoo Artist, Espaço Marquesani - Blumenau, Santa Catarina, BrasilDjantattoostudio@gmail.com | +55 47 99144-2364

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



Date: July 8, 2026.

Abril, 2026

A Quem Possa Interessar

Meu nome é Djanilson Rodrigues da Silva, sou tatuador profissional radicado em Blumenau, Santa Catarina, Brasil, onde atualmente trabalho no Espaço Marquesani. Escrevo esta carta em apoio irrestrito à trajetória profissional de Pablo Jorge Santos, a quem considero um dos tatuadores mais distintos do Brasil e uma figura de influência extraordinária na comunidade profissional da tatuagem.

Conheci o trabalho do Pablo pela internet, mais precisamente pelas redes sociais, onde sua maestria nas técnicas de sombras sólidas e aplicação de preto já lhe havia rendido um público expressivo e engajado entre profissionais e entusiastas da tatuagem. O contato pessoal se deu quando respondi a um anúncio que ele havia publicado buscando um voluntário para ceder a pele em uma sessão de treinamento que conduzia para outro artista. Aquele encontro se revelou um ponto de virada na minha vida profissional. Pablo, com a generosidade e a clareza que lhe são características, aconselhou-me que, se eu realmente quisesse crescer como tatuador, precisaria me dedicar inteiramente à arte. Segui esse conselho, deixei o emprego que ocupava há anos em uma rede de supermercados multinacional, investi em equipamentos profissionais e abri meu próprio estúdio. Minha carreira como tatuador profissional começou ali.

Workshop de Técnicas de Sombras Sólidas e Aplicação de Preto

Em janeiro de 2023, Pablo conduziu um workshop voltado especificamente para cinco tatuadores, no qual demonstrou e transmitiu suas técnicas de sombras sólidas e aplicação de tinta preta. O formato do evento foi imersivo e altamente técnico: ele realizou uma sessão de tatuagem ao vivo enquanto explicava cada aspecto de sua metodologia, desde a pressão da agulha e a saturação da tinta até os padrões de movimento e a leitura da pele. O evento se destacou não apenas pelo nível da instrução, mas pela exclusividade do formato, que permitia a cada participante observar a execução completa de uma peça com comentários técnicos diretos de um dos profissionais mais qualificados do estilo no país. Meu desenvolvimento como artista avançou de forma significativa após aquele workshop, e as técnicas que absorvi naquela ocasião permanecem fundamentais na minha prática atual.

Mentoria Coletiva

Também no dia19/maio/2024, Pablo organizou e conduziu uma experiência de mentoria coletiva sem precedentes na nossa região, reunindo dez tatuadores simultaneamente. Cada participante tatuava uma pessoa diferente ao mesmo tempo, enquanto Pablo circulava pelo espaço, corrigindo técnicas, oferecendo orientação individualizada e, em alguns momentos, demonstrando pessoalmente as correções diretamente na pele. Esse formato nunca havia

sido visto em nosso estado, e o nível de coordenação, habilidade pedagógica e autoridade técnica necessários para conduzir dez artistas em sessões simultâneas de tatuagem ao vivo reflete diretamente a posição excepcional que Pablo ocupa na área. O networking e o intercâmbio profissional gerados pelo evento também produziram efeitos duradouros na comunidade de participantes, muitos dos quais, como eu, avançaram significativamente em suas carreiras na sequência.

O impacto da mentoria de Pablo na minha própria trajetória foi tão substancial que ele próprio me convidou, posteriormente, para integrar a equipe do seu estúdio. Passei por um período de treinamento e avaliação de três meses, durante o qual ele me transmitiu técnicas que eu levaria muitos anos para desenvolver de forma independente. Ele também me instruiu em atendimento ao cliente, conduta no estúdio, apresentação profissional e em tudo o que envolve atuar como um tatuador profissional sério. Após mais de um ano trabalhando ao seu lado, fui convidado a integrar um estúdio de destaque em Blumenau, Santa Catarina, oportunidade que atribuo inteiramente à base que Pablo construiu em mim.

Tenho plena convicção de que Pablo Jorge Santos possui habilidade extraordinária no campo da tatuagem artística e que sua atuação em qualquer contexto elevará os padrões profissionais da comunidade ao seu redor, assim como seu trabalho elevou os padrões da comunidade aqui no Brasil. Ofereço esta carta sem reservas e permaneço disponível para fornecer quaisquer informações adicionais que possam ser necessárias.

Respeitosamente,

Djanilson Rodrigues da Silva

Djanilson Rodrigues da Silva Tatuador ProfissionalEspaço Marquesani – Blumenau, Santa Catarina, BrasilDjantattoostudio@gmail.com | +55 47 99144-2364

April, 2026

To Whom It May Concern

I have worked for five years as a professional tattoo artist and I am a visual artist with experience in classical drawing and painting. I am writing to recommend Pablo Jorge Santos, whose influence on my career as a tattoo artist was decisive and whose technical and pedagogical level I consider truly exceptional.

I became acquainted with Pablo's work in 2017 through recommendations from friends and via social media, when I was looking for a professional capable of executing a tattoo with intense use of color. Pablo was the natural choice, and the experience confirmed the reputation that preceded him. Years later, already working as a tattoo artist, I found myself facing a period of technical stagnation, with gaps in knowledge and difficulties that self-teaching could not address. It was in this context that, in 2021, Pablo announced his private mentorship, and I immediately recognized the opportunity I needed.

The mentorship lasted seven days, with long, immersive sessions that occupied the entire day. The format was both demonstrative and practical: we observed Pablo tattooing, watching each technical decision in real time, and then we tattooed ourselves under his direct supervision, receiving corrections and guidance throughout the entire execution. The central focus was on solid shading techniques, an area in which Pablo has recognized mastery, and the depth with which he conveyed this knowledge was something I would hardly find in any other learning context.

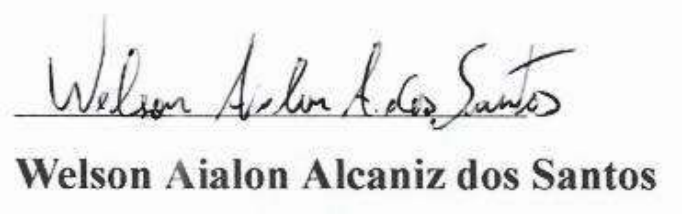
What made this mentorship particularly valuable was the combination of the technical depth of the content and Pablo's ability to identify each student's specific weaknesses and correct them in a precise and personalized manner. My background in visual arts and classical painting gave me a solid visual foundation, but tattooing requires an understanding of skin and an execution control that are entirely specific to the field, and it was exactly this that Pablo taught me to develop.

After the mentorship, I maintained ongoing contact with Pablo to clarify doubts and deepen technical aspects, which demonstrates not only the quality of what was taught, but

also his availability and commitment to the development of the professionals he mentors. Today, my practice as a tattoo artist incorporates all the progress I built from that experience, and the impact of those seven days is still directly reflected in my work.

I recommend Pablo Jorge Santos without any reservation. His technical ability, pedagogical insight, and influence on the development of other professionals place him at a distinct level within the tattoo community in Brazil.

Respectfully,



Welson Aialon Alcaniz dos Santos

Professional Tattoo Artist | Visual Artist

Nova Parnamirim, Rio Grande do Norte, Brazil

+55 84 98711-9844

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



Date: June 11, 2026.

Abril, 2026

A Quem Possa Interessar

Atuo há cinco anos como tatuador profissional e sou artista plástico com experiência em desenho e pintura clássica. Escrevo para recomendar Pablo Jorge Santos, cuja influência sobre minha trajetória como tatuador foi determinante e cujo nível técnico e pedagógico considero verdadeiramente excepcional.

Conheci o trabalho de Pablo em 2017 por indicação de amigos e através das redes sociais, quando buscava um profissional capaz de executar uma tatuagem com uso intenso de cores. Pablo foi a escolha natural, e a experiência confirmou a reputação que o antecedia. Anos depois, já atuando como tatuador, me vi diante de um período de estagnação técnica, com lacunas de informação e dificuldades que o autodidatismo não conseguia suprir. Foi nesse contexto que, em 2021, Pablo anunciou sua mentoria particular, e eu reconheci imediatamente a oportunidade que precisava.

A mentoria teve duração de sete dias, com jornadas longas e imersivas que ocupavam o dia inteiro. O formato era ao mesmo tempo demonstrativo e prático: acompanhamos Pablo tatuar, observando cada decisão técnica em tempo real, e em seguida tatuamos nós mesmos sob sua supervisão direta, recebendo correções e orientações ao longo de toda a execução. O foco central foi nas técnicas de sombras sólidas, área em que Pablo possui domínio reconhecido, e a profundidade com que ele transmitiu esse conhecimento foi algo que dificilmente encontraria em qualquer outro contexto de aprendizado.

O que tornou essa mentoria particularmente valiosa foi a combinação entre a densidade técnica do conteúdo e a capacidade de Pablo de identificar as fragilidades específicas de cada aluno e corrigi-las de forma precisa e personalizada. Minha formação em artes plásticas e pintura clássica me dava uma base visual sólida, mas a tatuagem exige uma leitura de pele e um controle de execução que são inteiramente próprios da área, e foi exatamente isso que Pablo me ensinou a desenvolver.

Após a mentoria, mantive contato contínuo com Pablo para esclarecer dúvidas e aprofundar aspectos técnicos, o que demonstra não apenas a qualidade do que foi ensinado, mas

também a disponibilidade e o comprometimento dele com o desenvolvimento dos profissionais que orienta. Hoje, minha prática como tatuador integra toda a evolução que construí a partir daquela experiência, e o impacto daqueles sete dias ainda se reflete diretamente no meu trabalho.

Recomendo Pablo Jorge Santos sem qualquer reserva. Sua capacidade técnica, sua visão pedagógica e sua influência sobre o desenvolvimento de outros profissionais o colocam em um patamar distinto dentro da comunidade da tatuagem no Brasil.

Respeitosamente,

Welson Aialon A. dos Santos

Welson Aialon Alcaniz dos Santos

Tatuador Profissional | Artista Plástico

Nova Parnamirim, Rio Grande do Norte, Brasil

+55 84 98711-9844


Certificado
LON ANCANIZ TATTOO



Certificate

We hereby certify that:

BARRINHA TATTOO

Has successfully completed the **100% PRACTICAL COURSE IN REALISTIC TATTOOING AND BIOSAFETY**, delivered in person, taught by **Pablo Jorge Tattoo**, with a workload of 60 hours.

PABLO JORGE

Certificate

We hereby certify that:

LON ANCANIZ TATTOO

Has successfully completed the **100% PRACTICAL COURSE IN REALISTIC TATTOOING AND BIOSAFETY**, delivered in person, taught by **Pablo Jorge Tattoo**, with a workload of 120 hours.

PABLO JORGE

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



Date: June 11, 2026.



Certificado

Certificamos que:

BARRINHA TATTOO

Concluiu com louvor o curso **100% PRÁTICO DE TATUAGEM REALISTA**
e **BIOSSEGURANÇA,** realizado na modalidade presencial,
ministrado por **Pablo Jorge Tattoo,** com carga horária de 60 horas.

PABLO JORGE

Certificado

Certificamos que:

LON ANCANIZ TATTOO

Concluiu com louvor o curso **100% PRÁTICO DE TATUAGEM REALISTA**
e **BIOSSEGURANÇA,** realizado na modalidade presencial,
ministrado por **Pablo Jorge Tattoo,** com carga horária de 120 horas.

PABLO JORGE

13:35

No Regrets St...
no.regrets.studios

Artist Pack Call - No Regrets Studios

calendly.com

Hi, thanks for contacting us about the resident artist
position. We love your work and would like to have a chat about the next stage of our application process, please find attached a document which explains what
it's like to work with us, including some info on the salary and the visa process.

A booking link is also included so you can choose a
convenient time to have a call in which we will go over all this information with you

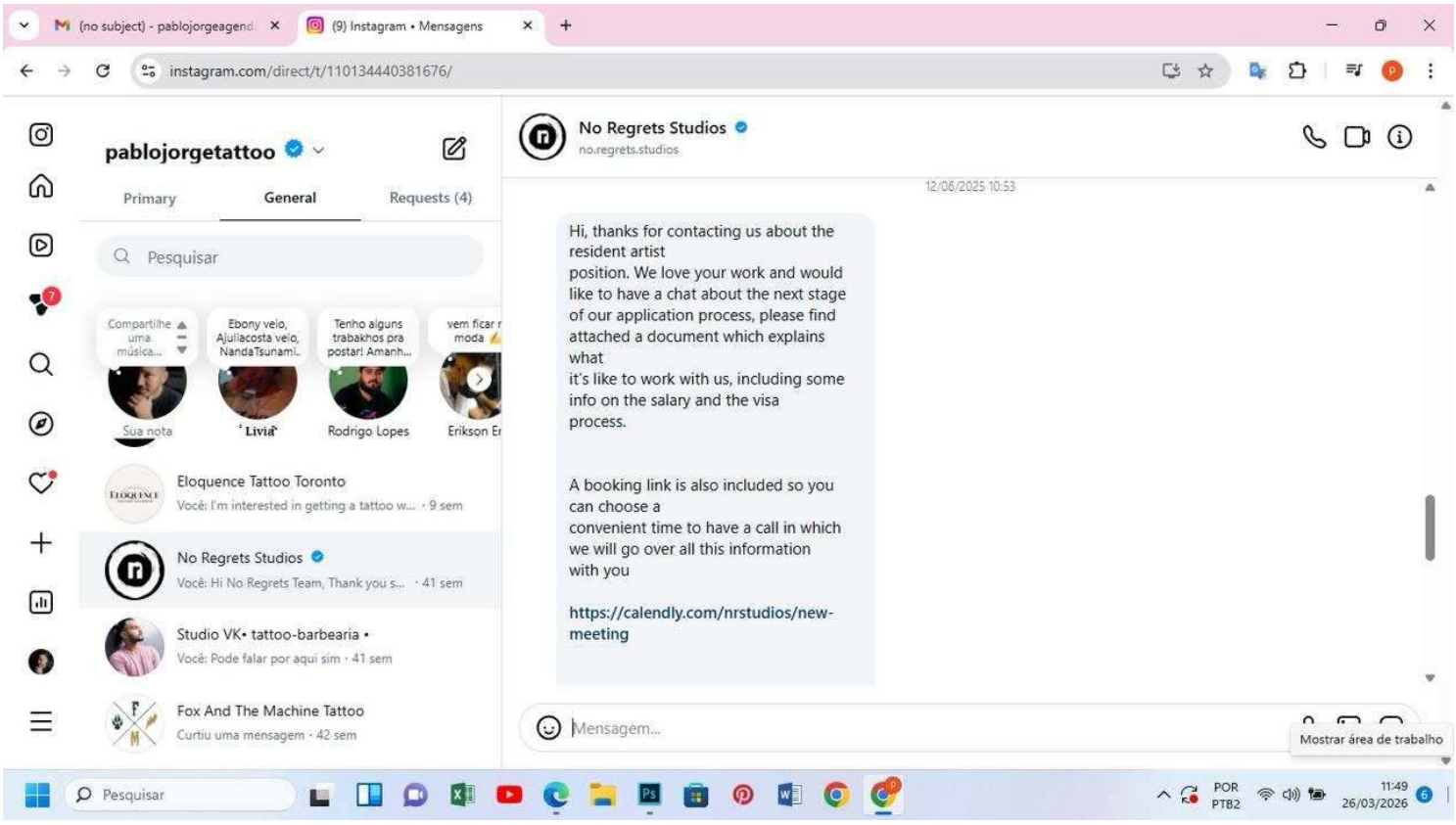
https://calendly.com/nrstudios/new-meeting

Any questions you may have can be discussed in the call 😊
We look forward to meeting you,

Thanks, No regrets Team

Artist Pack 202...
1.30 MiB · pdf

Mensagem...


(no subject) - pablojorgeagend
(9) Instagram • Mensagens
instagram.com/direct/t/110134440381676/
pablojorgetattoo
Primary
General
Requests (4)
Pesquisar
Sua nota
Livia
Rodrigo Lopes
Eloquence Tattoo Toronto
Você: I'm interested in getting a tattoo w... · 9 sem
No Regrets Studios
Você: Hi No Regrets Team, Thank you s... · 41 sem
Studio VK• tattoo-barbearia •
Você: Pode falar por aqui sim · 41 sem
Fox And The Machine Tattoo
Curtiu uma mensagem · 42 sem
No Regrets Studios
no.regrets.studios
12/06/2025 10:53
Hi, thanks for contacting us about the resident artist
position. We love your work and would like to have a chat about the next stage of our application process, please find attached a document which explains what
it's like to work with us, including some info on the salary and the visa process.
A booking link is also included so you can choose a
convenient time to have a call in which we will go over all this information with you
https://calendly.com/nrstudios/new-meeting
Mensagem...
Mostrar área de trabalho
Pesquisar
POR
PTB2
11:49
26/03/2026

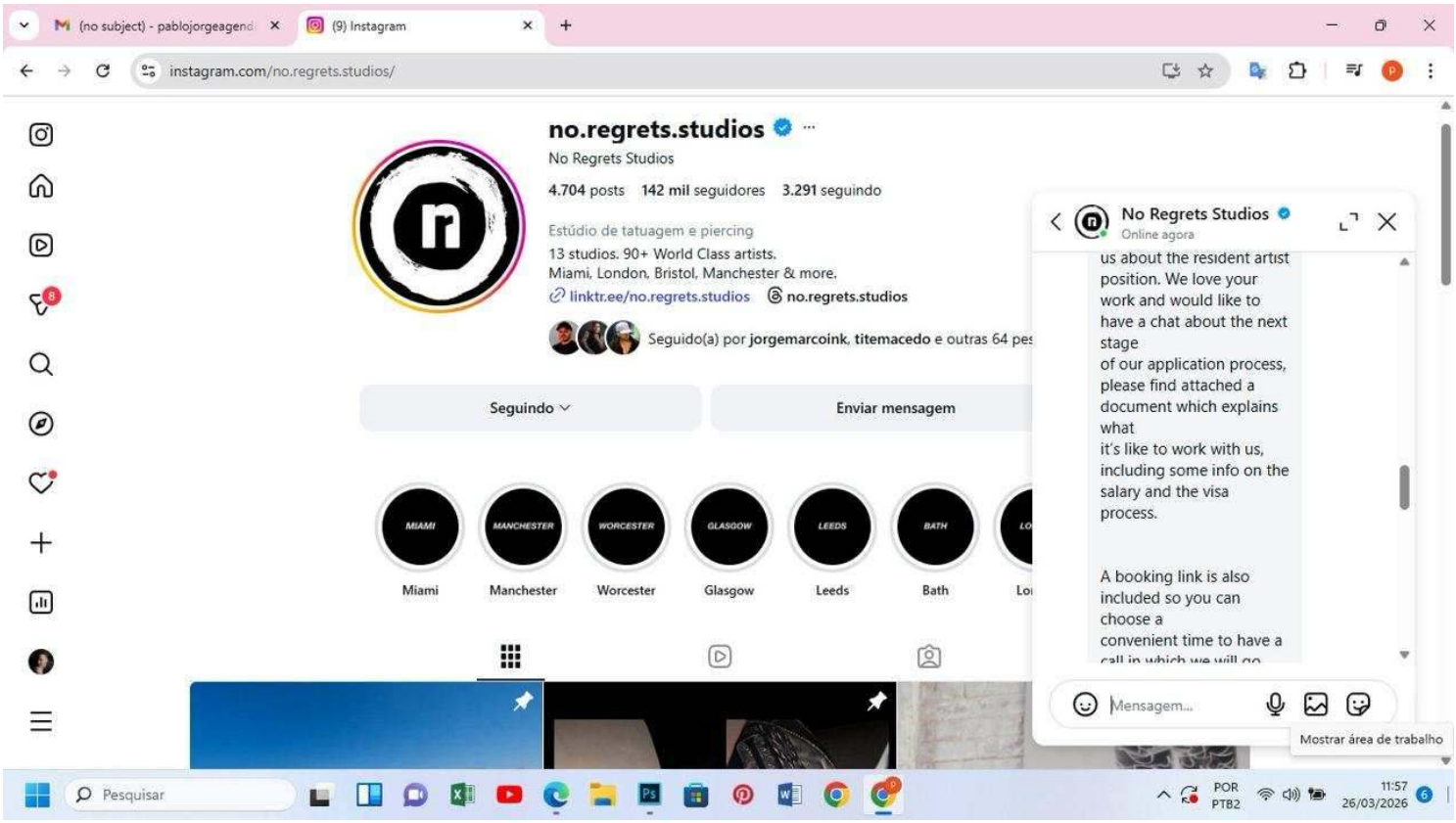

(no subject) - pablojorgeagend
(9) Instagram
instagram.com/no.regrets.studios/
no.regrets.studios
No Regrets Studios
4.704 posts 142 mil seguidores 3.291 seguindo
Estúdio de tatuagem e piercing
13 studios. 90+ World Class artists.
Miami, London, Bristol, Manchester & more.
linktr.ee/no.regrets.studios
no.regrets.studios
Seguido(a) por jorgemarcoink, titemacedo e outras 64 pes
Seguindo
Enviar mensagem
MIAMI
MANCHESTER
WORCESTER
GLASGOW
LEEDS
BATH
Miami
Manchester
Worcester
Glasgow
Leeds
Bath
No Regrets Studios
Online agora
us about the resident artist position. We love your work and would like to have a chat about the next stage
of our application process, please find attached a document which explains what
it's like to work with us, including some info on the salary and the visa process.
A booking link is also included so you can choose a
convenient time to have a
Mensagem...
Mostrar área de trabalho
Pesquisar
POR
PTB2
11:57
26/03/2026

Exhibit J – Beneficiary’s Civil and Immigration Documents

FEDERATIVE REPUBLIC OF BRAZIL
CIVIL REGISTRY OF NATURAL PERSONS

BIRTH CERTIFICATE

NAME:

PABLO JORGE SANTOS

CPF

069.298.724-07

REGISTRATION:

0949870155 1992 1 00288 242 0075829 41

DATE OF BIRTH IN FULL	DAY MONTH YEAR
March twenty-ninth, nineteen eighty-seven.	03/29/1987

TIME OF BIRTH	CITY OF BIRTH
1:00 PM	Natal - Rio Grande do Norte

CITY OF REGISTRATION AND STATE	PLACE, CITY OF BIRTH AND STATE	SEX
Natal - Rio Grande do Norte	Santa Helena Maternity	Male

FILIATION

JORGE SANTOS

ROSALI ARAÚJO DOS SANTOS

GRANDPARENTS

ANTONIO JORGE FILHO and TEREZA BELO DOS SANTOS
SEVERINO ROQUE DOS SANTOS and MARIA JOSÉ ARAÚJO DOS SANTOS

TWIN	NAME AND REGISTRATION OF THE TWIN(S)
NO	*********

DATE OF REGISTRATION IN FULL	NUMBER OF LIVE BIRTH CERTIFICATE
November sixth, nineteen ninety-two	*********

ANNOTATIONS / NOTES TO BE ADDED

Recorded pursuant to Law No. 6.216/75. Entered in Book No. A288, page 242, under Registration No. 75829.

REGISTRATION NOTES

DOCUMENT TYPE	NUMBER	DATE OF ISSUE	ISSUING AUTHORITY	VALIDITY DATE
ID	---	---	---	---
PIS/NIS (Social Integration Program / Social Identification Number)	---	---	---	---
Passport	---	---	---	---
National Health Card	---	---	---	---

DOCUMENT TYPE	NUMBER	DISTRICT/POLLING STATION	CITY	STATE
Voter ID	---	---	---	---
ZIP CODE			BLOOD TYPE	---

Natal 4th Notary Public Office
Registrar: Maria de Fátima Rebouças Sampaio
Avenida Eng. Roberto Freire, 340 - Cidade Jardim Shopping Center
Capim Macio - Natal-Rio Grande do Norte - (84) 2010-3292

The content of this certificate is true. I certify.
Natal-Rio Grande do Norte, April 14, 2021.

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

Signature of the Registrar/Deputy Registrar

Judiciary - Rio Grande do Norte
Electronic Inspection Seal
Standard Seal
RN2021009498700400250JT
Verify at: https://selodigital.tjrn.jus.br

2nd Copy: Registry Fees: R$ 59.90; ISSQN: R$ 3.00; Inspection Fee: R$ 15.77; FCRCPN: R$ 6.00; FRMP: R$ 3.75; FUNAF: R$ 0.82; Total: R$ 89.24.

4TH NOTARY PUBLIC OFFICE
Maria de Fátima Rebouças Sampaio
Notary Public

José Neto de Oliveira
Mário Alfredo Rebouças Sampaio
Francisca Nunes Domingos
DEPUTY

AA000371560

Association of Notaries and Registrars of the State of Rio Grande do Norte

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



Date: June 9, 2026.

REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

CERTIDÃO DE NASCIMENTO

NOME:

PABLO JORGE SANTOS

CPF

069.298.724-07

MATRÍCULA:

0949870155 1992 1 00288 242 0075829 41

DATA DE NASCIMENTO POR EXTENSO	DIA MÊS ANO
vinte e nove de março de mil novecentos e oitenta e sete	29/03/1987

HORA	NATURALIDADE
13:00	Natal - RN

MUNICÍPIO DE REGISTRO E UNIDADE DA FEDERAÇÃO	LOCAL, MUNICÍPIO DE NASCIMENTO E UF	SEXO
Natal-RN	Maternidade Santa Helena	masculino

FILIAÇÃO

JORGE SANTOS

ROSALÍ ARAÚJO DOS SANTOS

AVÓS

ANTONIO JORGE FILHO e TEREZA BELO DOS SANTOS
SEVERINO ROQUE DOS SANTOS e MARIA JOSÉ ARAÚJO DOS SANTOS

GÊMEO	NOME E MATRÍCULA DO(S) GÊMEO(S)
NÃO	*******

DATA DO REGISTRO POR EXTENSO	NÚMERO DA DECLARAÇÃO DE NASCIDO VIVO
seis de novembro de mil novecentos e noventa e dois	*******

AVERBAÇÕES/ANOTAÇÕES A ACRESCER

Feito nos termos da Lei 6.216/75.. Ato Registrado no Livro nº A288, às folhas 242, sob nº 75829.

ANOTAÇÕES DE CADASTRO

TIPO DOCUMENTO	NÚMERO	DATA EXPEDIÇÃO	ÓRGÃO EXPEDIDOR	DATA DE VALIDADE
RG	---	---	---	---
PIS/NIS	---	---	---	---
Passaporte	---	---	---	---
Cartão Nacional de Saúde	---	---	---	---

TIPO DOCUMNETO	NÚMERO	ZONA/SEÇÃO	MUNICÍPIO	UF
Titulo de Eleitor	---	---	---	---

CEP Residencial	---	Grupo Sanguíneo	---

Natal Cartório do Quarto Ofício de Notas
Oficial: Maria de Fátima Rebouças Sampaio
Av. Eng. Roberto Freire, 340 - Shoping Cidade Jardim Capim Macio
Natal-RN. (84)2010-3292

O conteúdo da certidão é verdadeiro. Dou fé.
Natal-RN, 14 de abril de 2021.

Assinatura do Oficial/Substituto

Poder Judiciário do RN
Selo Digital de Fiscalização
Selo Normal
RN20210094987004002 5OJT
Confira em: https://selodigital.tjrn.jus.br

2ª Via. EMOL. R$59,90; ISSQN R$3,00; TAXA DE FISC. R$15,77; FCRCPN R$6,00; FRMP R$3,75; FUNAF R$0,82; TOTAL R$89,24

4º OFÍCIO DE NOTAS
Maria de Fátima Rebouças Sampaio
Tabeliã

José Neto de Oliveira
Mário Alfredo Rebouças Sampaio
Francisca Nunes Domingos
SUBSTITUTO

AA000371560

Associação dos Notários e Registradores do Estado do Rio Grande do Norte



Assinatura do titular / *Signature du titulaire / Bearer's signature / Firma del titular*

REPÚBLICA FEDERATIVA DO BRASIL

GJ833766

Este passaporte deve ser assinado pelo titular, salvo em caso de incapacidade.

Ce passeport doit être signé par le titulaire, sauf en cas d'incapacité.

This passport must be signed, except where the bearer is unable to do so.

Este pasaporte debe ser firmado por el titular, salvo en caso de incapacidad.

PASSAPORTE
PASSPORT

REPÚBLICA FEDERATIVA DO BRASIL

TIPO / *TYPE* **P**

PAÍS EMISSOR / *ISSUING COUNTRY* **BRA**

PASSAPORTE Nº / *PASSPORT No* **GJ833766**

SOBRENOME / *SURNAME*
SANTOS

NOME / *GIVEN NAMES*
PABLO JORGE

NACIONALIDADE / *NATIONALITY*
BRASILEIRO(A)

DATA DO NASCIMENTO / *DATE OF BIRTH*
29 MAR/MAR 1987

CPF / *PERSONAL NUMBER*
069298724-07

SEXO / *SEX*
M

NATURALIDADE / *PLACE OF BIRTH*
NATAL/RN

FILIAÇÃO / *FILIATION*
JORGE SANTOS

ROSALI ARAUJO DOS SANTOS

DATA DE EXPEDIÇÃO / *DATE OF ISSUE*
29 JUL/JUL 2024

VÁLIDO ATÉ / *DATE OF EXPIRY*
28 JUL/JUL 2034

AUTORIDADE / *AUTHORITY*
SR/PF/RN

P<BRASANTOS<<PABLO<JORGE<<<<<<<<<<<<<<<<<<<<

GJ833766<4BRA8703293M3407286069298724O7<<<60

FEDERATIVE REPUBLIC OF BRAZIL
CIVIL REGISTRY OF NATURAL PERSONS

BIRTH CERTIFICATE

NAME:

GAEL JORGE TAVARES SANTOS

CPF

180.348.434-90

REGISTRATION:

0949870155 2022 1 00610 085 0192431 04

DATE OF BIRTH IN FULL	DAY MONTH YEAR
February first, two thousand twenty-two	01/02/2022

TIME OF BIRTH	CITY OF BIRTH
6:52 AM	Natal - Rio Grande do Norte

CITY OF REGISTRATION AND STATE	PLACE, CITY OF BIRTH AND STATE	SEX
Natal - Rio Grande do Norte	Promater General Hospital	Male

FILIATION

PABLO JORGE SANTOS, born in Natal - Rio Grande do Norte, residing at Rua Historiador Francisco Fausto de Souza, No. 381, Capim Macio, Natal - Rio Grande do Norte.

DIANA TAVARES DE FRANÇA, born in Natal - Rio Grande do Norte, residing at Rua Historiador Francisco Fausto de Souza No. 381, Capim Macio, Natal - Rio Grande do Norte.

GRANDPARENTS

JORGE SANTOS and ROSALI ARAUJO DOS SANTOS;

DARY LUIZ DE FRANÇA and MARIA HELENA LUCIANO TAVARES

TWIN	NAME AND REGISTRATION OF THE TWIN(S)
NO	**********

DATE OF REGISTRATION IN FULL	NUMBER OF LIVE BIRTH CERTIFICATE
February seventh, two thousand twenty-two	30670974*[unreadable]*

ANNOTATIONS / NOTES TO BE ADDED

Registered within the statutory period. Recorded in Book No. A610, page 085, under No. 192431.

REGISTRATION NOTES

DOCUMENT TYPE	NUMBER	DATE OF ISSUE	ISSUING AUTHORITY	VALIDITY DATE
ID	---	---	---	---
PIS/NIS (Social Integration Program / Social Identification Number)	---	---	---	---
Passport	---	---	---	---
National Health Card	---	---	---	---
DOCUMENT TYPE	NUMBER	DISTRICT/POLLING STATION	CITY	STATE
Voter ID	---	---	---	---
ZIP CODE			BLOOD TYPE	---

AA000567069

Natal 4th Notary Public Office
Registrar: Maria de Fátima Rebouças Sampaio
Avenida Eng. Roberto Freire, 340 - Cidade Jardim Shopping Center
Capim Macio District - Natal, Rio Grande do Norte - (84) 2010-3292

The content of this certificate is true. I certify.
Natal-Rio Grande do Norte, February 7, 2022.

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

Signature of the Registrar/Deputy Registrar

Judiciary - Rio Grande do Norte
Electronic Inspection Seal
Exempt Seal
RN20221094987000308 7NFS
Verify at: https://selodigital.tjrn.jus.br

Julia Karoline de Abreu
4th Notary Public Office - Natal/RN
Authorized Clerk

4TH NOTARY PUBLIC OFFICE
Maria de Fátima Rebouças Sampaio
Notary Public
José Neto de Oliveira
Mário Alfredo Rebouças Sampaio
Francisca Nunes Domingos
DEPUTY

Association of Notaries and Registrars of the State of Rio Grande do Norte

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



Date: July 8, 2026.

REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

CERTIDÃO DE NASCIMENTO

NOME:

GAEL JORGE TAVARES SANTOS

CPF

180.348.434-90

MATRÍCULA:

0949870155 2022 1 00610 085 0192431 04

DATA DE NASCIMENTO POR EXTENSO: primeiro de fevereiro de dois mil e vinte e dois

DIA MÊS ANO: 01/02/2022

HORA: 06:52

NATURALIDADE: Natal - RN

MUNICÍPIO DE REGISTRO E UNIDADE DA FEDERAÇÃO: Natal-RN

LOCAL, MUNICÍPIO DE NASCIMENTO E UF: Promater Hospital Geral

SEXO: masculino

FILIAÇÃO

PABLO JORGE SANTOS, natural de Natal - RN, residente na Rua Historiador Francisco Fausto de Souza, nº 381, Capim Macio, Natal - RN.

DIANA TAVARES DE FRANÇA, natural de Natal - RN; residente na Rua Historiador Francisco Fausto de Souza, nº 381, Capim Macio, Natal - RN.

AVÓS

JORGE SANTOS e ROSALI ARAUJO DOS SANTOS;

DARY LUIZ DE FRANÇA e MARIA HELENA LUCIANO TAVARES.

GÊMEO: NÃO

NOME E MATRÍCULA DO(S) GÊMEO(S): **********

DATA DO REGISTRO POR EXTENSO: sete de fevereiro de dois mil e vinte e dois

NUMERO DA DECLARAÇÃO DE NASCIDO VIVO: 3067097[illegible]

AVERBAÇÕES/ANOTAÇÕES A ACRESCER

Feito no prazo legal. Ato Registrado no Livro nº A610, às folhas 085, sob nº 192431.

ANOTAÇÕES DE CADASTRO

TIPO DOCUMENTO	NÚMERO	DATA EXPEDIÇÃO	ÓRGÃO EXPEDIDOR	DATA DE VALIDADE
RG	---	---	---	---
PIS/NIS	---	---	---	---
Passaporte	---	---	---	---
Cartão Nacional de Saúde	---	---	---	---
TIPO DOCUMNETO	**NÚMERO**	**ZONA/SEÇÃO**	**MUNICÍPIO**	**UF**
Título de Eleitor	---	---	---	---
CEP Residencial	---		Grupo Sanguíneo	---

Natal Cartório do Quarto Ofício de Notas
Oficial: Maria de Fátima Rebouças Sampaio
Av. Eng. Roberto Freire, 340 - Shoping Cidade Jardim Capim Macio
dist. // - Natal-RN. (84)2010-3292

O conteúdo da certidão é verdadeiro. Dou fé.
Natal-RN, 07 de fevereiro de 2022.

Assinatura do Oficial/Substituto

Julia Karoline de Abreu
4º Ofício de Notas - Natal/RN
Escrevente Autorizada

4º OFÍCIO DE NOTAS
Maria de Fátima Rebouças Sampaio
Tabeliã
José Neto de Oliveira
Mário Marcos Rebouças Sampaio
Francisco Nunes Domingos
SUBSTITUTO

Poder Judiciário do RN
Selo Digital de Fiscalização
Selo Isento
RN20221094987000308 7NFS
Confira em: https://selodigital.tjrn.jus.br

AA000567069

Associação dos Notários e Registradores do Estado do Rio Grande do Norte

3

GN975428

Menor de 12 anos de idade
Child under the age of 12

REPÚBLICA FEDERATIVA DO BRASIL

Assinatura do titular / *Signature du titulaire / Bearer's signature / Firma del titular*

Este passaporte deve ser assinado pelo titular, salvo em caso de incapacidade.

Ce passeport doit être signé par le titulaire, sauf en cas d'incapacité.

This passport must be signed, except where the bearer is unable to do so.

Este pasaporte debe ser firmado por el titular, salvo en caso de incapacidad.



PASSAPORTE
PASSPORT

REPÚBLICA FEDERATIVA DO BRASIL

TIPO / *TYPE*: **P**

PAÍS EMISSOR / *ISSUING COUNTRY*: **BRA**

PASSAPORTE Nº / *PASSPORT No.*: **GN975428**

SOBRENOME / *SURNAME*
TAVARES SANTOS

NOME / *GIVEN NAMES*
GAEL JORGE

NACIONALIDADE / *NATIONALITY*
BRASILEIRO(A)

DATA DO NASCIMENTO / *DATE OF BIRTH*: **01 FEV/FEB 2022**

CPF / *PERSONAL NUMBER*: **180348434-90**

SEXO / *SEX*: **M**

NATURALIDADE / *PLACE OF BIRTH*: **NATAL/RN**

FILIAÇÃO / *FILIATION*
PABLO JORGE SANTOS

DIANA TAVARES DE FRANCA

O titular, enquanto menor, dependerá de autorização, na forma da lei, para viajar desacompanhado ou apenas com um dos pais, indistintamente.

DATA DE EXPEDIÇÃO / *DATE OF ISSUE*: **26 MAR/MAR 2026**

AUTORIDADE / *AUTHORITY*: **SR/PF/RN**

VALIDO ATÉ / *DATE OF EXPIRY*: **25 MAR/MAR 2031**





P<BRATAVARES<SANTOS<<GAEL<JORGE<<<<<<<<<<<<<

GN975428<6BRA2202015M3103256180348434 90<<<64