

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 LOUIS A Last name DE BARRAICUA Your social security number [REDACTED]

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

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign 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 [X] Single [ ] Head of household (HOH) [ ] Married filing jointly (even if only one had income) [ ] Married filing separately (MFS) [ ] Qualifying surviving spouse (QSS) [ ] 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 [X] 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

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes header 'Dependents (see instructions):' and 'If more than four dependents, see instructions and check here [ ]'.

Main income table with columns for line numbers (1a-15) and amounts. Includes sub-columns for tax-exempt interest (2a-3a), IRA distributions (4a), pensions/annuities (5a), social security benefits (6a), and taxable interest/dividends (b). Total taxable income shown as 0.

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.

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

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

<b>Refund</b>	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34		29	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a		29	
	b	Routing number [REDACTED] c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings				
	d	Account number [REDACTED]				
36	Amount of line 34 you want applied to your 2025 estimated tax	36				

<b>Amount You Owe</b>	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions.	37	
	38	Estimated tax penalty (see instructions)	38	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions  Yes. Complete below.  No

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____	Date _____	Your occupation TEACHER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
Spouse's signature. If a joint return, both must sign. _____	Date _____	Spouse's occupation _____	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
Phone no. _____	Email address _____		

**Paid Preparer Use Only**

Preparer's name BLAKE THOMSON	Preparer's signature BLAKE THOMSON <i>Blake Thomson</i>	Date 04/12/2025	PTIN [REDACTED]	Check if: <input checked="" type="checkbox"/> Self-employed
Firm's name BLAKE THOMSON INCOME TAX	Firm's address BOX 255611 SACRAMENTO CA 95865-			Phone no. --- Firm's EIN

**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](http://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

LOUIS A DE BARRAICUA

Your social security number

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

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

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	363
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>	
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>	
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>	
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>	
<b>k</b>	Stock options . . . . .	<b>8k</b>	
<b>l</b>	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 . . . . .	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>	
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>	
<b>v</b>	Digital assets received as ordinary income not reported elsewhere. See instructions . . . . .	<b>8v</b>	
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	363

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

Schedule 1 (Form 1040) 2024

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Business**  
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.  
Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **09**

Name of proprietor <b>LOUIS A DE BARRAICUA</b>		Social security number (SSN) [REDACTED]
<b>A</b> Principal business or profession, including product or service (see instructions) <b>DRIVER</b>	<b>B</b> Enter code from instructions 480000	
<b>C</b> Business name. If no separate business name, leave blank.		<b>D</b> Employer ID number (EIN) (see instr.)
<b>E</b> Business address (including suite or room no.) [REDACTED] City, town or post office, state, and ZIP code [REDACTED]		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
<b>G</b> Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2024, check here . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>I</b> Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

<b>Part I Income</b>		
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	1	77,435
2 Returns and allowances . . . . .	2	
3 Subtract line 2 from line 1 . . . . .	3	77,435
4 Cost of goods sold (from line 42) . . . . .	4	
5 <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	5	77,435
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	6	
7 <b>Gross income.</b> Add lines 5 and 6 . . . . .	7	77,435

<b>Part II Expenses. Enter expenses for business use of your home only on line 30.</b>		
8 Advertising . . . . .	8	
9 Car and truck expenses (see instructions) . . . . .	9	36,242
10 Commissions and fees . . . . .	10	29,853
11 Contract labor (see instructions) . . . . .	11	
12 Depletion . . . . .	12	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	13	
14 Employee benefit programs (other than on line 19) . . . . .	14	
15 Insurance (other than health) . . . . .	15	126
16 Interest (see instructions):		
a Mortgage (paid to banks, etc.) . . . . .	16a	
b Other . . . . .	16b	
17 Legal and professional services . . . . .	17	175
18 Office expense (see instructions) . . . . .	18	
19 Pension and profit-sharing plans . . . . .	19	
20 Rent or lease (see instructions):		
a Vehicles, machinery, and equipment . . . . .	20a	
b Other business property . . . . .	20b	
21 Repairs and maintenance . . . . .	21	
22 Supplies (not included in Part III) . . . . .	22	3,000
23 Taxes and licenses . . . . .	23	
24 Travel and meals:		
a Travel . . . . .	24a	
b Deductible meals (see instructions) . . . . .	24b	
25 Utilities . . . . .	25	
26 Wages (less employment credits) . . . . .	26	
27a Other expenses (from line 48) . . . . .	27a	3,752
b Energy efficient commercial bldgs deduction (attach Form 7205) . . . . .	27b	
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b . . . . .	28	73,148
29 Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	29	4,287
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. . . . .	30	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you must go to line 32.	31	4,287
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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you must attach <b>Form 6198</b> . Your loss may be limited.		
	32a	<input type="checkbox"/> All investment is at risk.
	32b	<input type="checkbox"/> Some investment is not at risk.



**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

**2024**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.  
Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

Attachment  
Sequence No. **09**

Name of proprietor <b>LOUIS A DE BARRAICUA</b>		Social security number (SSN) [REDACTED]
<b>A</b> Principal business or profession, including product or service (see instructions) <b>SOFTWARE DEVELOPMENT</b>	<b>B</b> Enter code from instructions 541511	
<b>C</b> Business name. If no separate business name, leave blank.		<b>D</b> Employer ID number (EIN) (see instr.)
<b>E</b> Business address (including suite or room no.) City, town or post office, state, and ZIP code [REDACTED]		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify)		
<b>G</b> Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2024, check here . . . . .		<input type="checkbox"/>
<b>I</b> Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

<b>Part I Income</b>			
<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	
<b>2</b>	Returns and allowances . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b>	Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	

<b>Part II Expenses. Enter expenses for business use of your home only on line 30.</b>			
<b>8</b>	Advertising . . . . .	<b>8</b>	
<b>9</b>	Car and truck expenses (see instructions) . . . . . 67	<b>9</b>	
<b>10</b>	Commissions and fees . . . . .	<b>10</b>	
<b>11</b>	Contract labor (see instructions) . . . . .	<b>11</b>	
<b>12</b>	Depletion . . . . .	<b>12</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . . 1,117	<b>13</b>	
<b>14</b>	Employee benefit programs (other than on line 19). . . . .	<b>14</b>	
<b>15</b>	Insurance (other than health) . . . . .	<b>15</b>	
<b>16</b>	Interest (see instructions):		
	<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>	
	<b>b</b> Other . . . . .	<b>16b</b>	
<b>17</b>	Legal and professional services . . . . .	<b>17</b>	
<b>18</b>	Office expense (see instructions) . . . . . 1,200	<b>18</b>	
<b>19</b>	Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>20</b>	Rent or lease (see instructions):		
	<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20a</b>	
	<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>21</b>	Repairs and maintenance . . . . .	<b>21</b>	
<b>22</b>	Supplies (not included in Part III) . . . . .	<b>22</b>	
<b>23</b>	Taxes and licenses . . . . .	<b>23</b>	
<b>24</b>	Travel and meals:		
	<b>a</b> Travel . . . . .	<b>24a</b>	
	<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	
<b>25</b>	Utilities . . . . .	<b>25</b>	
<b>26</b>	Wages (less employment credits) . . . . .	<b>26</b>	
<b>27a</b>	Other expenses (from line 48) . . . . . 1,540	<b>27a</b>	
<b>27b</b>	Energy efficient commercial bldgs deduction (attach Form 7205) . . . . .	<b>27b</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b . . . . . 3,924	<b>28</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . . . . -3,924	<b>29</b>	
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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. . . . .	<b>30</b>	
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	-3,924
<b>32</b>	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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.		
	<b>32a</b> <input checked="" type="checkbox"/> All investment is at risk.		
	<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		



**Qualified Business Income Deduction  
Simplified Computation**

**2024**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Attachment  
Sequence No. **55**

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

LOUIS A DE BARRAICUA

**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	DRIVER	[REDACTED]	4,287
ii	SOFTWARE DEVELOPMENT	[REDACTED]	-3,924
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	363
3	Qualified business net (loss) carryforward from the prior year	3	( 2,784 )
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5
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	
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
11	Taxable income before qualified business income deduction (see instructions)	11	-14,224
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	
14	Income limitation. Multiply line 13 by 20% (0.20)		14
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
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	( 2,421 )
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.

### 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](http://www.irs.gov/Form8867) for instructions and the latest information.**

Taxpayer name(s) shown on return

LOUIS A DE BARRAICUA

Preparer's name

BLAKE THOMSON

Taxpayer identification number

Preparer tax identification number

#### Part I Due Diligence Requirements

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

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

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

\_\_\_\_\_  
\_\_\_\_\_

- 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .
- 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . .  
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)
  - a Did you complete the required recertification Form 8862? . . . . .
- 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .

	Yes	No	N/A
1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4a	<input type="checkbox"/>	<input type="checkbox"/>	
4b	<input type="checkbox"/>	<input type="checkbox"/>	
5	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7a	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

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

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

**Part VI Eligibility Certification**

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

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

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

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

# 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.

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

Name(s) of proprietor(s)

Your social security number

LOUIS A DE BARRAICUA

## 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	110
2	Total area of home	2	720
3	Divide line 1 by line 2. Enter the result as a percentage	3	15.28 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
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	15.28 %

## 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	-3,924
See instructions for columns (a) and (b) before completing lines 9-22.			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b), by line 7	13	
14	Add line 12, column (a), and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	38,400
20	Repairs and maintenance	20	
21	Utilities	21	6,640
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	45,040
24	Multiply line 23, column (b), by line 7	24	6,882
25	Carryover of prior year operating expenses (see instructions)	25	6,650
26	Add line 23, column (a), line 24, and line 25	26	13,532
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.	36	

## Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	0.000 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

## Part IV Carryover of Unallowed Expenses to 2025

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	13,532
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. 179

Table with 3 columns: Name(s) shown on return (LOUIS A DE BARRAICUA), Business or activity to which this form relates (SCH C-SOFTWARE DEVELOPMENT), and Identifying number (redacted).

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.

Table with 5 main rows for Section 179 election. Row 1: Maximum amount. Row 2: Total cost of section 179 property. Row 3: Threshold cost of section 179 property. Row 4: Reduction in limitation. Row 5: Dollar limitation for tax year. Row 6: Description of property, Cost, Elected cost. Row 7: Listed property amount. Row 8: Total elected cost. Row 9: Tentative deduction. Row 10: Carryover of disallowed deduction. Row 11: Business income limitation. Row 12: Section 179 expense deduction. Row 13: Carryover of disallowed deduction to 2025.

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.)

Table with 3 rows for Special Depreciation Allowance and Other Depreciation. Row 14: Special depreciation allowance. Row 15: Property subject to section 168(f)(1) election. Row 16: Other depreciation (including ACRS).

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for Section A. Row 17: MACRS deductions for assets placed in service in tax years beginning before 2024. Row 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

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i: 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, Residential rental property, Nonresidential real property.

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

Table with 4 rows for Section C. Row 20a: Class life. Row 20b: 12-year. Row 20c: 30-year. Row 20d: 40-year.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV Summary. Row 21: Listed property. Row 22: Total. Row 23: For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

For Paperwork Reduction Act Notice, see separate instructions.