

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

Your first name and middle initial Last name RAFAEL M. HERNANDEZ Your social security number ***-**-****

If joint return, spouse's first name and middle initial Last name SONIA R. HERNANDEZ Spouse's social security number ***-**-****

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign

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

Foreign country name Foreign province/state/county Foreign postal code [X] You [X] Spouse

Filing Status [] Single [] Head of household (HOH) [X] 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: [X] 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 a large 'DO NOT MAIL' watermark.

Income 1a Total amount from Form(s) W-2, box 1 (see instructions) 1a 1b Household employee wages not reported on Form(s) W-2 1b 1c Tip income not reported on Form 1099 (see instructions) 1c 1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1d 1e Taxable dependent care benefits from Form 2441, line 26 1e 1f Employer-provided adoption benefits from Form 8839, line 29 1f 1g Wages from Form 8919, line 6 1g 1h Other earned income (see instructions) 1h 1i Nontaxable combat pay election (see instructions) 1i 1z Add lines 1a through 1h 1z

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. Attach Sch. B if required. 2a Tax-exempt interest 2a b Taxable interest 2b 30. 3a Qualified dividends 3a b Ordinary dividends 3b 4a IRA distributions 4a b Taxable amount 4b 6,383. 5a Pensions and annuities 5a b Taxable amount 5b 6a Social security benefits 6a 15,860. b Taxable amount 6b 13,481. c If you elect to use the lump-sum election method, check here (see instructions) []

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here [] 7 8 Additional income from Schedule 1, line 10 8 61,008. 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9 80,902. 10 Adjustments to income from Schedule 1, line 26 10 10,545. 11 Subtract line 10 from line 9. This is your adjusted gross income 11 70,357. 12 Standard deduction or itemized deductions (from Schedule A) 12 30,750. 13 Qualified business income deduction from Form 8995 or Form 8995-A 13 7,921. 14 Add lines 12 and 13 14 38,671. 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15 31,686.

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.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	3,337.
	17	Amount from Schedule 2, line 3	17	4.
	18	Add lines 16 and 17	18	3,341.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	0.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	3,341.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	12,385.
24	Add lines 22 and 23. This is your total tax	24	15,726.	

Payments	25	Federal income tax withheld from:	25a		25d	1,277.
		a Form(s) W-2	25b	1,277.		
		b Form(s) 1099	25c			
		c Other forms (see instructions)				
		d Add lines 25a through 25c				
	26	2024 estimated tax payments and amount applied from 2023 return	26			
	27	Earned income credit (EIC)	27			
	28	Additional child tax credit from Schedule 8812	28			
	29	American opportunity credit from Form 8863, line 8	29			
	30	Reserved for future use	30			
31	Amount from Schedule 3, line 15	31				
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32				
33	Add lines 25d, 26, and 32. These are your total payments	33			1,277.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
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	14,874.
	38	Estimated tax penalty (see instructions)	38	425.

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

Designee's name: **Michael Drews CPA** Phone no.: **(805) 495-4211** Personal identification number (PIN): **[REDACTED]**

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
[Signature]		FARMING	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
[Signature]		HAIR STYLIST	
Phone no. [REDACTED]	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Michael Drews CPA	Michael Drews CPA	5/06/25	P00450009	
Firm's name	Firm's address			Phone no.
Michael Drews CPA Tax and Wealth Planner	400 Rosewood Avenue Suite 200 Camarillo, CA 93010			805-484-4008
Firm's address	Firm's EIN			
				87-2175753

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

2024
Attachment
Sequence No. **01**

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

RAFAEL M. AND SONIA R. HERNANDEZ

Your social security number
-**-*

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

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

Part 1 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	87,653.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	-29,458.
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABL account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount: <u>See Statement 1</u>	8z	2,813.
9	Total other income. Add lines 8a through 8z	9	2,813.
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	61,008.

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Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.		12	
13	Health savings account deduction. Attach Form 8889.		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	6,193.
16	Self-employed SEP, SIMPLE, and qualified plans.		16	
17	Self-employed health insurance deduction.		17	4,352.
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 8I from the rental of personal property engaged in for profit.	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z.		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.		26	10,545.

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SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **02**

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

RAFAEL M. AND SONIA R. HERNANDEZ

Your social security number

-**-*

Part I Tax

1 Additions to tax:			
a Excess advance premium tax credit repayment. Attach Form 8962.....	1a	4.	
b Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936).....	1b		
c Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936).....	1c		
d Recapture of net EPE from Form 4255, line 2a, column (l).....	1d		
e Excessive payments (EP) from Form 4255. Check applicable box and enter amount. (i) <input type="checkbox"/> Line 1a, column (n) (ii) <input type="checkbox"/> Line 1c, column (n) (iii) <input type="checkbox"/> Line 1d, column (n) (iv) <input type="checkbox"/> Line 2a, column (n).....	1e		
f 20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) <input type="checkbox"/> Line 1a, column (o) (ii) <input type="checkbox"/> Line 1c, column (o) (iii) <input type="checkbox"/> Line 1d, column (o) (iv) <input type="checkbox"/> Line 2a, column (o).....	1f		
y Other additions to tax (see instructions):	1y		
z Add lines 1a through 1y.....	1z	4.	
2 Alternative minimum tax. Attach Form 6251.....	2	0.	
3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.....	3	4.	

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE.....	4	12,385.
5 Social security and Medicare tax on unreported tip income. Attach Form 4137.....	5	
6 Uncollected social security and Medicare tax on wages. Attach Form 8919.....	6	
7 Total additional social security and Medicare tax. Add lines 5 and 6.....	7	
8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here..... <input type="checkbox"/>	8	
9 Household employment taxes. Attach Schedule H.....	9	
10 Repayment of first-time homebuyer credit. Attach Form 5405 if required.....	10	
11 Additional Medicare Tax. Attach Form 8959.....	11	
12 Net investment income tax. Attach Form 8960.....	12	
13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.....	13	
14 Interest on tax due on installment income from the sale of certain residential lots and timeshares.....	14	
15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.....	15	
16 Recapture of low-income housing credit. Attach Form 8611.....	16	

(continued on page 2)

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	12,385.

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SCHEDULE B
(Form 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2024

Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleB for instructions and the latest information.

Name(s) shown on return

RAFAEL M. AND SONIA R. HERNANDEZ

Your social security number

[REDACTED]

Part I			Amount
Interest (See instructions and the Instructions for Form 1040, line 2b.) Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: <u>WELLS FARGO BANK</u>	1	30.
2 Add the amounts on line 1	2	30.	
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3		
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	30.	

Note: If line 4 is over \$1,500, you must complete Part III.

Part II			Amount
Ordinary Dividends (See instructions and the Instructions for Form 1040, line 3b.) Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	5 List name of payer:	5	
6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	0.	

Note: If line 6 is over \$1,500, you must complete Part III.

Part III			Yes	No
Foreign Accounts and Trusts				
Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.				
You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.				
7a	At any time during 2024, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions			X
	If 'Yes,' are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements			
b	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:			
8	During 2024, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions			X

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2024

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **09**

Name of proprietor
SONIA R. HERNANDEZ

Social security number (SSN)
-**-*

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

B Enter code from instructions
812112

C Business name. If no separate business name, leave blank.
COCO'S HAIR DESIGNS

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

E Business address (including suite or room no.)
City, town or post office, state, and ZIP code

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

G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses. Yes No

H If you started or acquired this business during 2024, check here

I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions. Yes No

J If "Yes," did you or will you file required Form(s) 1099? Yes No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	115,446.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	115,446.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	115,446.
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	115,446.

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

8 Advertising	8		18 Office expense (see instructions)	18	736.
9 Car and truck expenses (see instructions)	9	2,345.	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	14,400.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	192.	21 Repairs and maintenance	21	787.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	3,672.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instr.):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	2,678.
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b Energy efficient commercial buildings deduction (attach Form 7205)	27b	
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				2,983.
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.					87,653.

DO NOT MAIL

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name of proprietor

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **14**

RAFAEL M. HERNANDEZ

Social security number (SSN)

-**-*

A Principal crop or activity

AVOCADOS -

B Enter code from Part IV

111300

C Accounting method:

Cash Accrual

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

E Did you 'materially participate' in the operation of this business during 2024? If 'No,' see instructions for limit on passive losses Yes No

F Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions. Yes No

G If 'Yes,' did you or will you file required Form(s) 1099? Yes No

Part I Farm Income — Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a	
b Cost or other basis of purchased livestock or other items reported on line 1a...	1b	
c Subtract line 1b from line 1a		1c
2 Sales of livestock, produce, grains, and other products you raised		2
3a Cooperative distributions (Form(s) 1099-PATR)....	3a	3b Taxable amount
4a Agricultural program payments (see instructions)	4a	4b Taxable amount
5a Commodity Credit Corporation (CCC) loans reported under election.....		5a
b CCC loans forfeited.....	5b	5c Taxable amount
6 Crop insurance proceeds and federal crop disaster payments (see instructions):		
a Amount received in 2024	6a	6b Taxable amount
c If election to defer to 2025 is attached, check here. ... <input type="checkbox"/>		6d Amount deferred from 2023
7 Custom hire (machine work) income.....		7
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).....		8
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions.		9

Part II Farm Expenses — Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions).....	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.).....	24b	
14 Depreciation and section 179 expense (see instructions)	14		25 Repairs and maintenance.....	25	
15 Employee benefit programs other than on line 23.....	15		26 Seeds and plants	26	
16 Feed	16		27 Storage and warehousing.....	27	
17 Fertilizers and lime	17		28 Supplies.....	28	
18 Freight and trucking	18		29 Taxes	29	8,445.
19 Gasoline, fuel, and oil	19		30 Utilities.....	30	
20 Insurance (other than health)....	20		31 Veterinary, breeding, and medicine....	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)....	21a	20,619.	a Amortization	32a	394.
b Other.....	21b		b	32b	
22 Labor hired (less employment credits)....	22		c	32c	
			d	32d	
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions.....				33	29,458.
34 Net farm profit or (loss). Subtract line 33 from line 9.				34	-29,458.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

a All investment is at risk. **b** Some investment is not at risk.

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)

SONIA R. HERNANDEZ

Social security number of person
with self-employment income

-**-*

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** 87,653.

3 Combine lines 1a, 1b, and 2. **3** 87,653.

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. **4a** 80,948.

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** 80,948.

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** 80,948.

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**

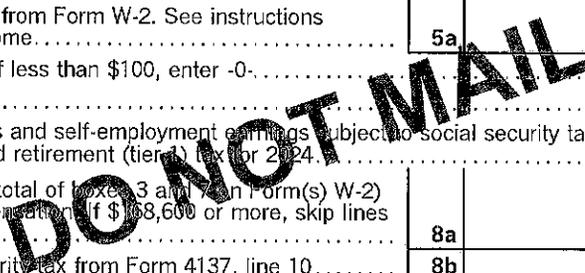
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. **9** 168,600.

10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124). **10** 10,038.

11 Multiply line 6 by 2.9% (0.029). **11** 2,347.

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** 12,385.

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** 6,193.



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

Schedule SE (Form 1040) 2024

**Qualified Business Income Deduction
Simplified Computation**

2024

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Attachment
Sequence No. **55**

Name(s) shown on return

RAFAEL M. AND SONIA R. HERNANDEZ

Your taxpayer identification number

-**-*

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.
Use this form if your taxable income, before your qualified business income deduction, is at or below \$191,950 (\$383,900 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	COCO'S HAIR DESIGNS	***-**-****	77,108.
ii	AVOCADOS - [REDACTED]	[REDACTED]	-29,458.
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	47,650.	
3	Qualified business net (loss) carryforward from the prior year.	3	0.	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	47,650.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		9,530.
6	Qualified REIT dividends and publicly traded partnerships (PTP) income or (loss) (see instructions)	6	0.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	0.	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		9,530.
11	Taxable income before qualified business income deduction (see instructions)	11	39,607.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	39,607.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		7,921.
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		7,921.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	0.	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	0.	

DO NOT MAIL

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

Premium Tax Credit (PTC)

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form8962 for instructions and the latest information.

2024 Attachment Sequence No. 73

Name shown on your return

RAFAEL M. AND SONIA R. HERNANDEZ

Your social security number

-**-*

A You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box

Part I Annual and Monthly Contribution Amount

Table with 2 columns: Description and Amount. Rows include Tax family size, Modified AGI, Household income, Federal poverty line, and Annual/Monthly contribution amounts.

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

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.

Table with 6 columns: Calculation type, (a) Annual enrollment premiums, (b) Annual applicable SLGSP premium, (c) Annual contribution amount, (d) Annual maximum premium assistance, (e) Annual PTC allowed, (f) Annual advance payment of PTC. Includes monthly breakdown from January to December.

Summary rows for Total PTC (line 24), Advance payment of PTC (line 25), and Net PTC (line 26).

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

Table with 2 columns: Description and Amount. Rows include Excess advance payment of PTC (line 27), Repayment limitation (line 28), and Excess advance PTC repayment (line 29).

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

Yes. Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12-23, columns (a), (b), and (f). Compute the amounts for lines 12-23, columns (c)-(e), and continue to line 24.

No. See the instructions to report additional policy amount allocations.

DO NOT MAIL

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12-23, see the instructions for this Part V.

35 Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36 Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

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.

2024

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form8829 for instructions and the latest information.

Attachment Sequence No. 176

Name(s) of proprietor(s)

Your social security number

SONIA R. HERNANDEZ

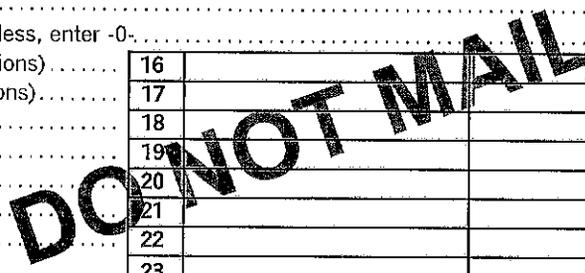
-**-*

Part I Part of Your Home Used for Business

Table with 7 rows for business use of home. Line 1: 180; Line 2: 1,180; Line 3: 15.25%; Line 7: 15.25%.

Part II Figure Your Allowable Deduction

Table with 36 rows for allowable deduction. Line 8: 90,636; Line 15: 90,636; Line 26: 2,983; Line 36: 2,983.



Part III Depreciation of Your Home

Table with 8 rows for depreciation. Line 42: 0%.

Part IV Carryover of Unallowed Expenses to 2025

Table with 2 rows for carryover. Line 44: 0.

Self-Employed Health Insurance Deduction

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form7206 for instructions and the latest information.

2024

Attachment
Sequence No. 206

Name(s) shown on return

Your taxpayer identification number

SONIA R. HERNANDEZ

-**-*

Note: Use a separate Form 7206 for each trade or business under which an insurance plan is established.

<p>1 Enter the total amount paid in 2024 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2024 for you, your spouse, and your dependents. But don't include the following. See instructions.</p> <ul style="list-style-type: none"> • Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2024. • Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were nontaxable because you are a retired public safety officer. See instructions. • Any payments for qualified long-term care insurance (see line 2). 	1	4,352.
<p>2 For coverage under a qualified long-term care insurance contract, enter for each person covered the smaller of (a) or (b).</p> <p>(a) Total payments made for that person during the year.</p> <p>(b) The amount shown below. Use the person's age at the end of the tax year.</p> <p style="padding-left: 20px;">\$470 – if that person is age 40 or younger</p> <p style="padding-left: 20px;">\$880 – if age 41 to 50</p> <p style="padding-left: 20px;">\$1,760 – if age 51 to 60</p> <p style="padding-left: 20px;">\$4,710 – if age 61 to 70</p> <p style="padding-left: 20px;">\$5,880 – if age 71 or older</p> <p>Note: The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. Don't include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2024. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts.</p>	2	
<p>3 Add lines 1 and 2.</p>	3	4,352.
<p>4 Enter your net profit* and any other earned income* from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11.</p>	4	87,653.
<p>5 Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). Don't include any net losses shown on these schedules.</p>	5	87,653.
<p>6 Divide line 4 by line 5.</p>	6	1.000000
<p>7 Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6.</p>	7	6,193.
<p>8 Subtract line 7 from line 4.</p>	8	81,460.
<p>9 Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established.</p>	9	
<p>10 Subtract line 9 from line 8.</p>	10	81,460.
<p>11 Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established.</p>	11	
<p>12 Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above.</p>	12	
<p>13 Subtract line 12 from line 10 or 11, whichever applies.</p>	13	81,460.
<p>14 Self-employed health insurance deduction. Enter the smaller of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. Don't include this amount when figuring any medical expense deduction on Schedule A (Form 1040).</p>	14	4,352.

* If you used either optional method to figure your net earnings from self-employment from any business, don't enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Part I, line 4b.

** **Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income.

RAFAEL M. AND SONIA R. HERNANDEZ

Statement 1
Schedule 1, Line 8z
Other Income

USA AG SUPPLIES.....	\$	<u>2,813.</u>
Total	\$	<u><u>2,813.</u></u>

DO NOT MAIL