INJURED SPOUSE

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2024** 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: Nancy D	Last name: Young	Your social security number: [redacted]
If joint return, spouse's first name and middle initial: James B	Last name: Young SR	Spouse's social security number: [redacted]
Home address (number and street). If you have a P.O. box, see instructions. [redacted]	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
City, town, or post office. If you have a foreign address, also complete spaces below. [redacted]	State [redacted]	ZIP code [redacted]
Foreign country name	Foreign province/state/county	Foreign postal code

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):

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

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	13,548
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	0
i	Nontaxable combat pay election (see instructions)	1i			
z	Add lines 1a through 1h			1z	13,548

Attach Sch. B if required.

2a	Tax-exempt interest	2a	0	b Taxable interest	2b 11
3a	Qualified dividends	3a	78	b Ordinary dividends	3b 78
4a	IRA distributions	4a		b Taxable amount	4b 0
5a	Pensions and annuities	5a	2,955	b Taxable amount	5b 0
6a	Social security benefits	6a	14,693	b Taxable amount	6b 0
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 0
8	Additional income from Schedule 1, line 10				8 162
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**				9 13,799
10	Adjustments to income from Schedule 1, line 26				10 0
11	Subtract line 10 from line 9. This is your **adjusted gross income**				11 13,799
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 0
14	Add lines 12 and 13				14 30,750
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**				15 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.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	0
	17	Amount from Schedule 2, line 3		17	0
	18	Add lines 16 and 17		18	0
	19	Child tax credit or credit for other dependents from Schedule 8812		19	
	20	Amount from Schedule 3, line 8		20	0
	21	Add lines 19 and 20		21	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	0
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	0
	24	Add lines 22 and 23. This is your **total tax**		24	0
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a 0		
	b	Form(s) 1099	25b 0		
	c	Other forms (see instructions)	25c 0		
	d	Add lines 25a through 25c		25d	0
If you have a qualifying child, attach Sch. EIC.	26	2024 estimated tax payments and amount applied from 2023 return		26	0
	27	Earned income credit (EIC)	27 632		
	28	Additional child tax credit from Schedule 8812	28		
	29	American opportunity credit from Form 8863, line 8	29 0		
	30	Reserved for future use	30		
	31	Amount from Schedule 3, line 15	31 0		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**		32	632
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	632
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	632
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐		35a	632
Direct deposit? See instructions.	b	Routing number [redacted]	c Type: ☒ Checking ☐ Savings		
	d	Account number [redacted]			
	36	Amount of line 34 you want **applied to your 2025 estimated tax**	36 0		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions		37	
	38	Estimated tax penalty (see instructions)	38		

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

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

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.

	Date		
Your signature [signature]	4/13/25	Your occupation: Public Servant	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, **both** must sign. [signature]	4/13/25	Spouse's occupation: Publisher/Pastor	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. [redacted]	Email address [redacted]		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name			Phone no.	
Firm's address			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* 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

Nancy D Young

Your social security number [redacted]

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 0

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

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	0
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see Instructions):			
3	Business income or (loss). Attach Schedule C		3	162
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	0
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a (0)		
b	Gambling	8b 0		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d (0)		
e	Income from Form 8853	8e 0		
f	Income from Form 8889	8f 0		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i 0		
j	Activity not engaged in for profit income	8j 0		
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 0		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m 0		
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 0		
r	Scholarship and fellowship grants not reported on Form W-2	8r 0		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s (0)		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t 0		
u	Wages earned while incarcerated	8u 0		
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v		
z	Other income. List type and amount:	8z 0		
9	Total other income. Add lines 8a through 8z		9	0
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	162

Part II Adjustments to Income

11	Educator expenses	11	0
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	0
13	Health savings account deduction. Attach Form 8889	13	0
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	0
15	Deductible part of self-employment tax. Attach Schedule SE	15	0
16	Self-employed SEP, SIMPLE, and qualified plans	16	0
17	Self-employed health insurance deduction	17	0
18	Penalty on early withdrawal of savings	18	0
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	0
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	0
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	0
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	0
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	0
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	0
z	Other adjustments. List type and amount:	24z	0
25	Total other adjustments. Add lines 24a through 24z	25	0
26	Add lines 11 through 23 and 25. These are your **adjustments to income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	0

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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: James B Young SR

Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): Book Publishing and Design

B Enter code from instructions: 541400

C Business name. If no separate business name, leave blank.: His Image/JBY Design

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

E Business address (including suite or room no.): [redacted]

City, town or post office, state, and ZIP code: [redacted]

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 . . . . . [ ] Yes [X] No

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked [ ]	1	18,430
2	Returns and allowances	2	420
3	Subtract line 2 from line 1	3	18,010
4	Cost of goods sold (from line 42)	4	0
5	**Gross profit.** Subtract line 4 from line 3	5	18,010
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	0
7	**Gross income.** Add lines 5 and 6	7	18,010

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

8	Advertising	8	850	18	Office expense (see instructions)	18	1,075
9	Car and truck expenses (see instructions)	9	4,285	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	0
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	219	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	978
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	225
b	Other	16b		b	Deductible meals (see instructions)	24b	141
17	Legal and professional services	17	525	25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	8,050
				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	16,348
29	Tentative profit or (loss). Subtract line 28 from line 7	29	1,662
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: 2,500 and (b) the part of your home used for business: 400. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	1,500
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	162

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 [X] All investment is at risk.

32b [ ] Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	0
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	0

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) 01/01/20

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 5,500 b Commuting (see instructions) 0 c Other 500

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.

Internet Fees	1,140
Cell phone	1,500
Bank Fees	215
Shipping	1,250
Subscriptions	200
Printing	3,745

48 **Total other expenses.** Enter here and on line 27a 48 8,050

Form **8379** (Rev. November 2023)

Department of the Treasury
Internal Revenue Service

Injured Spouse Allocation

Go to *www.irs.gov/Form8379* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **104**

Part I Should You File This Form? You must complete this part.

1 Enter the tax year for which you are filing this form 2024 . Answer the following questions for that year.

2 Did you (or will you) file a joint return?

- [X] **Yes.** Go to line 3.
- [ ] **No. Stop here.** Do not file this form. You are not an injured spouse.

3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? See instructions.

• Federal tax • State income tax • State unemployment compensation • Child support
• Spousal support • Federal nontax debt (such as a student loan)

- [X] **Yes.** Go to line 4.
- [ ] **No. Stop here.** Do not file this form. You are not an injured spouse.
  Note: If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.

4 Are you legally obligated to pay this past-due amount?

- [ ] **Yes. Stop here.** Do not file this form. You are not an injured spouse.
  Note: If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
- [X] **No.** Go to line 5.

5 Were you a resident of a community property state at any time during the tax year entered on line 1? See instructions.

- [X] **Yes.** Enter the name(s) of the community property state(s) CA
  Skip lines 6 through 9. **Go to Part II** and complete the rest of this form.
- [ ] **No.** Go to line 6.

6 Did you make and report payments, such as federal income tax withholding or estimated tax payments?

- [ ] **Yes.** Skip lines 7 through 9 and **go to Part II** and complete the rest of this form.
- [ ] **No.** Go to line 7.

7 Did you have earned income, such as wages, salaries, or self-employment income?

- [ ] **Yes.** Go to line 8.
- [ ] **No.** Skip line 8 and go to line 9.

8 Did (or will) you claim the earned income credit or additional child tax credit?

- [ ] **Yes.** Skip line 9 and **go to Part II** and complete the rest of this form.
- [ ] **No.** Go to line 9.

9 Did (or will) you claim a refundable tax credit? See instructions.

- [ ] **Yes. Go to Part II** and complete the rest of this form.
- [ ] **No. Stop here.** Do not file this form. You are not an injured spouse.

Part II Information About the Joint Return for Which This Form Is Filed

10 Enter the following information exactly as it is shown on the tax return for which you are filing this form. The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return	Social security number shown first	If injured spouse, check here
Nancy D Young	[redacted]	[X]
First name, initial, and last name shown second on the return	**Social security number shown second**	**If injured spouse, check here**
James B Young SR	[redacted]	[ ]

11 Check this box only if you want your refund issued in both names. Otherwise, separate refunds will be issued for each spouse, if applicable. . . . . [ ]

12 Do you want any injured spouse refund mailed to an address different from the one on your joint return? [ ] Yes [X] No
If "Yes," enter the address. If a foreign address, see instructions.

[redacted]
Number and street — City, town or post office, state, and ZIP code

Part III Allocation Between Spouses of Items on the Joint Return. See the separate Form 8379 instructions for Part III.

Allocated Items (Column (a) must equal columns (b) + (c))	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
13 Income: a. Income reported on Form(s) W-2	13,548	13,548	0
b. All other income	0	0	0
14 Adjustments to income	0		0
15 Standard deduction or itemized deductions	30,750		30,750
16 Nonrefundable credits	0		0
17 Refundable credits (**do not** include any earned income credit)	0		0
18 Other taxes	0		0
19 Federal income tax withheld	0		0
20 Payments	0		0

Part IV Signature. Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or 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.

Keep a copy of this form for your records	Injured spouse's signature			Date	Phone number [redacted]
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

KIA

0 0 0

Copy B - To Be Filed With Employee's FEDERAL Tax Return.		41-0852411 OMB No. 1545-0008
a Employee's soc. sec. no. [redacted]	1 Wages, tips, other comp. 13547.84	2 Federal income tax withheld 0.00
	3 Social security wages 13547.84	4 Social security tax withheld 840.06
b Employer ID number (EIN) 94-6000442	5 Medicare wages and tips 13547.84	6 Medicare tax withheld 196.56

c Employer's name, address, and ZIP code

CITY OF TRACY
333 CIVIC CENTER PLAZA
TRACY, CA 95376

d Control number
10483

e Employee's name, address, and ZIP code — Suff.

NANCY D YOUNG
[redacted]

7 Social security tips 0.00	8 Allocated tips 0.00	9
10 Dependent care benefits 0.00	11 Nonqualified plans 0.00	12a Code See inst. for box 12 DD 33194.88
13 Statutory employee / Retirement plan / Third-party sick pay	14 Other CASDI - 0.00	12b Code / 12c Code / 12d Code

CA	93204295	13547.84	0.00
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax

18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement **2024** Dept. of the Treasury -- IRS
This information is being furnished to the Internal Revenue Service www.irs.gov/efile