

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

Your first name and middle initial **DAVID R ZICKEFOOSE** Last name _____

If joint return, spouse's first name and middle initial **PATRICIA J ZICKEFOOSE** Last name _____

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

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

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

See separate instructions.

Your social security number _____

Spouse's social security number _____

Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
 You Spouse

Filing Status

Single Head of household (HOH)

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

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent.
 If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

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

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

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

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income

1 a Total amount from Form(s) W-2, box 1 (see instructions) **1a** _____

b Household employee wages not reported on Form(s) W-2 **1b** _____

c Tip income not reported on line 1a (see instructions) **1c** _____

d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) **1d** _____

e Taxable dependent care benefits from Form 2441, line 26 **1e** _____

f Employer-provided adoption benefits from Form 8839, line 29 **1f** _____

g Wages from Form 8919, line 6 **1g** _____

h Other earned income (see instructions) **1h** _____

i Nontaxable combat pay election (see instructions) **1i**

z Add lines 1a through 1h **1z** _____

2 a Tax-exempt interest **2a** _____ **b Taxable interest** **2b** 14,362.

3 a Qualified dividends **3a** _____ **b Ordinary dividends** **3b** _____

4 a IRA distributions **4a** _____ **b Taxable amount** **4b** _____

5 a Pensions and annuities **5a** _____ **b Taxable amount** **5b** _____

6 a Social security benefits **6a** _____ **b Taxable amount** **6b** _____

c If you elect to use the lump-sum election method, check here (see instructions)

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here **7** _____

8 Additional income from Schedule 1, line 10 **8** 79,147.

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** **9** 93,509.

10 Adjustments to income from Schedule 1, line 26 **10** 31,030.

11 Subtract line 10 from line 9. This is your **adjusted gross income** **11** 62,479.

12 **Standard deduction or itemized deductions** (from Schedule A) **12** 29,200.

13 Qualified business income deduction from Form 8995 or Form 8995-A **13** 6,656.

14 Add lines 12 and 13 **14** 35,856.

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** **15** 26,623.

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

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

Attach Sch. B if required.

Standard Deduction for —

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

Tax and Credits

Table with 4 columns: Line number, Description, and Amount. Rows include Tax (see instructions), Amount from Schedule 2, Add lines 16 and 17, Child tax credit, Amount from Schedule 3, Add lines 19 and 20, Subtract line 21, Other taxes, and Add lines 22 and 23.

Payments

Table with 4 columns: Line number, Description, and Amount. Rows include Federal income tax withheld (Forms W-2, 1099, Other forms), 2024 estimated tax payments, Earned income credit, Additional child tax credit, American opportunity credit, Reserved for future use, Amount from Schedule 3, Add lines 27, 28, 29, and 31, and Add lines 25d, 26, and 32.

If you have a qualifying child, attach Sch. EIC.

Refund

Table with 4 columns: Line number, Description, and Amount. Rows include If line 33 is more than line 24, subtract line 24 from line 33, Amount of line 34 you want refunded to you, Routing number, Type: Checking/Savings, Account number, and Amount of line 34 you want applied to your 2025 estimated tax.

Amount You Owe

Table with 4 columns: Line number, Description, and Amount. Rows include Subtract line 33 from line 24, For details on how to pay, go to www.irs.gov/Payments or see instructions, and Estimated tax penalty (see instructions).

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. [X] Yes. Complete below. [] No. Designee's name: KEVIN S DAVIDSON. Phone no. [Redacted]. 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: [Redacted], Date: [Redacted], Your occupation: SELF EMPLOYED. Spouse's signature: [Redacted], Date: [Redacted], Spouse's occupation: HOMEMAKER.

Paid Preparer Use Only

Preparer's name: KEVIN S DAVIDSON, Preparer's signature: [Redacted], Date: [Redacted], PTIN: [Redacted], Check it: [X] Self-employed. Firm's name: KEVIN S. DAVIDSON, CPA, Firm's address: [Redacted], Phone no.: [Redacted], Firm's EIN: [Redacted].

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2024

Attachment
Sequence No. 01

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.

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

DAVID R AND PATRICIA J ZICKEFOOSE

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.

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

Part I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	79,147.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an 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:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8.	10	79,147.

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

FDIA0103L 09/26/24

Schedule 1 (Form 1040) 2024

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.....	12	
13	Health savings account deduction. Attach Form 8889.....	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903.....	14	
15	Deductible part of self-employment tax. Attach Schedule SE.....	15	5,592.
16	Self-employed SEP, SIMPLE, and qualified plans.....	16	
17	Self-employed health insurance deduction.....	17	25,438.
18	Penalty on early withdrawal of savings.....	18	
19a	Alimony paid.....	19a	
b	Recipient's SSN.....		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction.....	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions).....	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit.....	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.....	24c	
d	Reforestation amortization and expenses.....	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.....	24e	
f	Contributions to section 501(c)(18)(D) pension plans.....	24f	
g	Contributions by certain chaplains to section 403(b) plans.....	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).....	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.....	24i	
j	Housing deduction from Form 2555.....	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).....	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z.....	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.....	26	31,030.

SCHEDULE 2
(Form 1040)

Additional Taxes

OMB No. 1545-0074

2024

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.

Attachment
Sequence No. 02

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

DAVID R AND PATRICIA J ZICKEFOOSE

Your social security number

Part I Tax

1	Additions to tax:		
a	Excess advance premium tax credit repayment. Attach Form 8962.	1a	
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936).....	1b	
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936).....	1c	
d	Recapture of net EPE from Form 4255, line 2a, column (l).....	1d	
e	Excessive payments (EP) from Form 4255. Check applicable box and enter amount.		
	(i) <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	
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	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.....	4	11,183.
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 (f).....		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
			11,183.

**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

Your social security number

DAVID R AND PATRICIA J ZICKEFOOSE

Part I

Interest

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

		Amount
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>ZIONS BANK</u>	14,362.
2	Add the amounts on line 1.....	14,362.
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.....	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b....	14,362.

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

Part II

Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

		Amount
5	List name of payer:	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b.....	0.

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

**Part III
Foreign Accounts and Trusts**

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

	Yes	No
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
b If you are 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.....		
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 DAVID R ZICKEFOOSE		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) HOME REMODELING	B Enter code from instructions 531390	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.) _____ City, town or post office, state, and ZIP code _____		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G 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		
H If you started or acquired this business during 2024, check here <input type="checkbox"/>		
I 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		
J If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> 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	100,525.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	100,525.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	100,525.
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	100,525.

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

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	13,807.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	1,018.	21 Repairs and maintenance	21	253.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	150.
15 Insurance (other than health)	15		23 Taxes and licenses	23	50.
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	
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	4,526.
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		28	28	19,804.
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.			29	29	80,721.
			30	30	1,574.
			31	31	79,147.
			32a	32a	<input type="checkbox"/> All investment is at risk.
			32b	32b	<input type="checkbox"/> Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

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

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

- 43 When did you place your vehicle in service for business purposes? (month/day/year) _____
- 44 Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:
 a Business _____ b Commuting (see instructions) _____ c Other _____
- 45 Was your vehicle available for personal use during off-duty hours? Yes No
- 46 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 47 a Do you have evidence to support your deduction? Yes No
 b If "Yes," is the evidence written? Yes No

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

COUNTY RECORDS	1,848.
DUES AND SUBSCRIPTIONS	229.
PARKING AND TOLLS	45.
POSTAGE	16.
PROPERTY RADAR	2,388.
48 Total other expenses. Enter here and on line 27a	48 4,526.

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

DAVID R AND PATRICIA J ZICKEFOOSE

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

Part II Income or Loss From Partnerships and S Corporations

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

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

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Row A: DNE ASSOCIATES, P, [redacted].

Summary table for Part II with columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Includes rows for Totals and summary lines 30-32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer ID no. Rows A and B are blank.

Summary table for Part III with columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes rows for Totals and summary lines 35-37.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 38 is blank.

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

Part V Summary

Summary table for Part V with rows 40-43. Row 40: Net farm rental income or (loss) from Form 4835. Row 41: Total income or (loss). Row 42: Reconciliation of farming and fishing income. Row 43: Reconciliation for real estate professionals.

SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2024

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **17**

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

Social security number of person
with self-employment income

DAVID R ZICKEFOOSE

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 79,147.

3 Combine lines 1a, 1b, and 2. 3 79,147.

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. 4a 73,092.

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 73,092.

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 73,092.

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 9,063.

11 Multiply line 6 by 2.9% (0.029). 11 2,120.

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 11,183.

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 5,592.

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

DAVID R AND PATRICIA J ZICKEFOOSE

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	DAVID R ZICKEFOOSE		48,117.
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).....	48,117.	
3	Qualified business net (loss) carryforward from the prior year.....	(0.)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-.....	48,117.	
5	Qualified business income component. Multiply line 4 by 20% (0.20).....		9,623.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).....	0.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.....	(0.)	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-.....	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20).....		0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.....		9,623.
11	Taxable income before qualified business income deduction (see instructions).....	33,279.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).....	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-.....	33,279.	
14	Income limitation. Multiply line 13 by 20% (0.20).....		6,656.
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).....		6,656.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-.....		(0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-.....		(0.)

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

Form 8995 (2024)

Expenses for Business Use of Your Home
 File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.
 Go to www.irs.gov/Form8829 for instructions and the latest information.

2024

Attachment Sequence No. **176**

Department of the Treasury
Internal Revenue Service

Name(s) of proprietor(s)

DAVID R ZICKEFOOSE

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions).....	1	100
2	Total area of home.....	2	2,111
3	Divide line 1 by line 2. Enter the result as a percentage..... For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.	3	4.74 %
4	Multiply days used for daycare during year by hours used per day.....	4	hr
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784.....	5	hr
6	Divide line 4 by line 5. Enter the result as a decimal amount.....	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3.....	7	4.74 %

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	80,721.
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	80,721.
16	Excess mortgage interest (see instructions).....	16	3,655.
17	Excess real estate taxes (see instructions).....	17	14,403.
18	Insurance.....	18	2,080.
19	Rent.....	19	
20	Repairs and maintenance.....	20	960.
21	Utilities.....	21	12,102.
22	Other expenses (see instructions).....	22	
23	Add lines 16 through 22.....	23	33,200.
24	Multiply line 23, column (b), by line 7.....	24	1,574.
25	Carryover of prior year operating expenses (see instructions).....	25	
26	Add line 23, column (a), line 24, and line 25.....	26	1,574.
27	Allowable operating expenses. Enter the smaller of line 15 or line 26.....	27	1,574.
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15.....	28	79,147.
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	1,574.
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	1,574.

Part III Depreciation of Your Home

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

Part IV Carryover of Unallowed Expenses to 2025

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

Depreciation and Amortization (Including Information on Listed Property)

2024

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

Name(s) shown on return

DAVID R AND PATRICIA J ZICKEFOOSE

Identifying number

Business or activity to which this form relates

SCHEDULE C - DAVID R ZICKEFOOSE

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 13 rows for Part I. Line 1: 1,220,000. Line 3: 3,050,000. Line 7: 7. Line 8: 898.

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 Part II. Line 14: 898.

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

Section A

Table with 2 rows for Section A. Line 17: 17.

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. Includes rows for 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, and residential/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. Line 20a: Class life. Line 20b: 12 yrs. Line 20c: 30 yrs. Line 20d: 40 yrs.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Line 21: 21. Line 22: 1,018. Line 23: 23.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24 a Do you have evidence to support the business/investment use claimed? **Yes** **No** 24b If 'Yes,' is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.....							25	
26 Property used more than 50% in a qualified business use:								
2017 HONDA	3/11/17	100.0						
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.....							28	0.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.....							29	0.

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
30 Total business/investment miles driven during the year (don't include commuting miles).....	20,607											
31 Total commuting miles driven during the year.....												
32 Total other personal (noncommuting) miles driven.....												
33 Total miles driven during the year. Add lines 30 through 32.....	20,607											
34 Was the vehicle available for personal use during off-duty hours?.....	X											
35 Was the vehicle used primarily by a more than 5% owner or related person?.....	X											
36 Is another vehicle available for personal use?.....	X											

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?.....		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.....		
39 Do you treat all use of vehicles by employees as personal use?.....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?.....		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions..... Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year (see instructions):					
43 Amortization of costs that began before your 2024 tax year.....					43
44 Total. Add amounts in column (f). See the instructions for where to report.....					44

Self-Employed Health Insurance Deduction

2024

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.

Attachment
Sequence No. 206

Name(s) shown on return

Your taxpayer identification number

DAVID R ZICKEFOOSE

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	25,438.
<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="margin-left: 20px;">\$470 — if that person is age 40 or younger</p> <p style="margin-left: 20px;">\$880 — if age 41 to 50</p> <p style="margin-left: 20px;">\$1,760 — if age 51 to 60</p> <p style="margin-left: 20px;">\$4,710 — if age 61 to 70</p> <p style="margin-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	25,438.
<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	79,147.
<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	79,147.
<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	5,592.
<p>8 Subtract line 7 from line 4.</p>	8	73,555.
<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	73,555.
<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	73,555.
<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	25,438.

* 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.