Federal Electronic Filing Instructions

Tax Year 2024

You are responsible for confirming the status of your electronically filed return. You can confirm the status of your return by going to https://www.taxact.com/ef/efile-center. You will need to enter the primary social security number and last name on the return along with your ZIP code.

Self Select PIN: You do not need to mail any paper signature forms to the IRS. Your return has been successfully filed once you receive your acceptance from the IRS.

Refund:
You have elected to receive your refund of $3,180 via direct deposit.

You can start checking the status of your refund within 24 hours of e-filing at the IRS website https://www.irs.gov/Refunds under Where's My Refund. The IRS issues most refunds in less than 21 days. Updates to refund status are made once daily - usually at night.

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 ____________ See separate instructions.

Your first name and middle initial	Last name	Your social security number
Frederick	Shaddock	057-40-8343
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Oksana S	Shaddock	481-27-8373

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
520 N Street, SW	S-316

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
Washington	DC	20024

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

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

Filing Status
Check only one box.

- [ ] Single
- [X] Married filing jointly (even if only one had income)
- [ ] Married filing separately (MFS)
- [ ] Head of household (HOH)
- [ ] 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 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.) [X] 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:** [X] Were born before January 2, 1960 [ ] Are blind **Spouse:** [ ] Was born before January 2, 1960 [ ] Is blind

Dependents (see instructions):
If more than four dependents, see instructions and check here . . [ ]

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions): Child tax credit	Credit for other dependents
			[ ]	[ ]
			[ ]	[ ]
			[ ]	[ ]
			[ ]	[ ]

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	52,584.
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	52,584.

Attach Sch. B if required.

2a	Tax-exempt interest	2a		b Taxable interest	2b	
3a	Qualified dividends	3a		b Ordinary dividends	3b	
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a		b Taxable amount	5b	
6a	Social security benefits	6a	10,068.	b Taxable amount	6b	8,558.

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.

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	-4,798.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income.**	9	56,344.
10	Adjustments to income from Schedule 1, line 26	10	1,200.
11	Subtract line 10 from line 9. This is your **adjusted gross income**	11	55,144.
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	
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	24,394.

Tax and Credits	**16**	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐			**16**	2,461.
	17	Amount from Schedule 2, line 3			**17**	
	18	Add lines 16 and 17			**18**	2,461.
	19	Child tax credit or credit for other dependents from Schedule 8812			**19**	
	20	Amount from Schedule 3, line 8			**20**	317.
	21	Add lines 19 and 20			**21**	317.
	22	Subtract line 21 from line 18. If zero or less, enter -0-			**22**	2,144.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21			**23**	
	24	Add lines 22 and 23. This is your **total tax**			**24**	2,144.
Payments	**25**	Federal income tax withheld from:				
	a	Form(s) W-2	**25a**	4,246.		
	b	Form(s) 1099	**25b**	1,078.		
	c	Other forms (see instructions)	**25c**			
	d	Add lines 25a through 25c			**25d**	5,324.
If you have a qualifying child, attach Sch. EIC.	**26**	2024 estimated tax payments and amount applied from 2023 return			**26**	
	27	Earned income credit (EIC) NO	**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**	0.
	33	Add lines 25d, 26, and 32. These are your **total payments**			**33**	5,324.
Refund	**34**	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			**34**	3,180.
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐			**35a**	3,180.
Direct deposit? See instructions.	**b**	Routing number 256075342 **c** Type: ☒ Checking ☐ Savings				
	d	Account number 000173091018				
	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**	0.
	38	Estimated tax penalty (see instructions)	**38**			

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

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

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Semi-retired	052556
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.)
		Consultant	020024
Phone no. (202)365-6100	Email address		

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

Paid Preparer Use Only

Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Preparer's name	Phone no.		
Firm's name			
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: Frederick and Oksana S Shaddock

Your social security number: 057-40-8343

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	-7,454.
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	-8,000.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	10,656.
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed 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	-4,798.

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	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	1,200.
b	Recipient's SSN		481-23-9964		
c	Date of original divorce or separation agreement (see instructions):		01/2008		
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	1,200.

SCHEDULE 3 (Form 1040)

Department of the Treasury Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2024

Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: Frederick and Oksana S Shaddock

Your social security number: 057-40-8343

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	247.
4	Retirement savings contributions credit. Attach Form 8880	4	70.
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	317.

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b	
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other refundable credits (see instructions):	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	0.

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

OMB No. 1545-0074

2024

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
Frederick Shaddock	057-40-8343
A Principal business or profession, including product or service (see instructions): Computer Education	**B** Enter code from instructions: 611000
C Business name. If no separate business name, leave blank.: Charity International Corp.	**D** Employer ID number (EIN) (see instr.): 93-1369157

E Business address (including suite or room no.) 806 N 4TH STREET
City, town or post office, state, and ZIP code FAIRFIELD, IA 52556

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	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	0.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	0.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	550.
7	**Gross income.** Add lines 5 and 6	7	550.

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

8	Advertising	8		18	Office expense (see instructions)	18	1,423.
9	Car and truck expenses (see instructions)	9	192.	19	Pension and profit-sharing plans	19	
				20	Rent or lease (see instructions):		
10	Commissions and fees	10		a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		b	Other business property	20b	
12	Depletion	12		21	Repairs and maintenance	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	193.	22	Supplies (not included in Part III)	22	334.
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	
				b	Deductible meals (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	5,862.
b	Other	16b		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
17	Legal and professional services	17					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	8,004.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	-7,454.
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	
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	-7,454.

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 [X] 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	
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)

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 0 b Commuting (see instructions) 0 c Other 0

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.

Cell phone Rick	598.
Answering Service Ring Central	600.
GoDaddy domain registration	3,464.
Liberty web internet hosting $100/month	1,200.
48 **Total other expenses.** Enter here and on line 27a (48)	5,862.

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: Oksana S Shaddock	Social security number (SSN): 481-27-8373
A Principal business or profession, including product or service (see instructions): OS LLC, Consulting design, UI/UX	B Enter code from instructions: 541400
C Business name. If no separate business name, leave blank.: O S LLC	D Employer ID number (EIN) (see instr.): 81-0954006

E Business address (including suite or room no.) 520 N Street SW S316
City, town or post office, state, and ZIP code Washington, DC 20024

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	16,454.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	16,454.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	16,454.
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	16,454.

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	1,116.	19	Pension and profit-sharing plans	19	
				20	Rent or lease (see instructions):		
10	Commissions and fees	10		a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		b	Other business property	20b	
12	Depletion	12		21	Repairs and maintenance	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	
				b	Deductible meals (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	613.
b	Other	16b		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
17	Legal and professional services	17					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	1,729.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	14,725.
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	14,725.
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	0.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.
- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.**
- If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a [ ] All investment is at risk.
32b [ ] Some investment is not at risk.

Part III **Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a [X] 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	
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) 06/01/2003

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 1665 b Commuting (see instructions) 1081 c Other 585

45 Was your vehicle available for personal use during off-duty hours? . . . [X] Yes [ ] No

46 Do you (or your spouse) have another vehicle available for personal use? . . . [ ] Yes [X] 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.

Shipping		613.
48 **Total other expenses.** Enter here and on line 27a	48	613.

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

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

OMB No. 1545-0074

2024

Attachment Sequence No. **13**

Name(s) shown on return: Frederick and Oksana S Shaddock

Your social security number: 057-40-8343

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C.** See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

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

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

1a	Physical address of each property (street, city, state, ZIP code)
A	806 North 4th Street, Fairfield, IA 52556
B	
C	

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.		Fair Rental Days	Personal Use Days	QJV
A	1		A	90	14	☐
B			B			☐
C			C			☐

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental

2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

			Properties: A	B	C
Income:					
3	Rents received	3	600.		
4	Royalties received	4			
Expenses:					
5	Advertising	5	1,985.		
6	Auto and travel (see instructions)	6	613.		
7	Cleaning and maintenance	7	140.		
8	Commissions	8	274.		
9	Insurance	9	400.		
10	Legal and other professional fees	10	123.		
11	Management fees	11	101.		
12	Mortgage interest paid to banks, etc. (see instructions)	12			
13	Other interest	13			
14	Repairs	14	100.		
15	Supplies	15	152.		
16	Taxes	16	22.		
17	Utilities	17	4,565.		
18	Depreciation expense or depletion	18			
19	Other (list) See Attached	19	125.		
20	Total expenses. Add lines 5 through 19	20	8,600.	0.	0.
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21	-8,000.	0.	0.
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(8,000.)	(0.)	(0.)

23a	Total of all amounts reported on line 3 for all rental properties	23a	600.
b	Total of all amounts reported on line 4 for all royalty properties	23b	0.
c	Total of all amounts reported on line 12 for all properties	23c	0.
d	Total of all amounts reported on line 18 for all properties	23d	0.
e	Total of all amounts reported on line 20 for all properties	23e	8,600.
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	0.
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(8,000.)
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	-8,000.

Form **8863**

Department of the Treasury
Internal Revenue Service

Education Credits
(American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR.

Go to *www.irs.gov/Form8863* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **50**

Name(s) shown on return: Frederick and Oksana S Shaddock

Your social security number: 057-40-8343

! CAUTION *Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.*

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying surviving spouse	2			
3	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	3			
4	Subtract line 3 from line 2. If zero or less, **stop;** you can't take any education credit	4			
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying surviving spouse	5			
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	0.0000
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ☐			7	
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below			8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)			9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	1,234.
11	Enter the smaller of line 10 or $10,000			11	1,234.
12	Multiply line 11 by 20% (0.20)			12	247.
13	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying surviving spouse	13	180,000.		
14	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	14	55,144.		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	124,856.		
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying surviving spouse	16	20,000.		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	1.0000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)			18	247.
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3			19	247.

Name(s) shown on return	Your social security number
Frederick and Oksana S Shaddock	057-40-8343

! CAUTION *Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.*

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of your tax return)
Oksana S Shaddock	481-27-8373

22 Educational institution information (see instructions)

a. Name of first educational institution	b. Name of second educational institution (if any)
NORTHERN VIRGINIA COMMUNITY COLLEGE	
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 3924 PENDER DR FAIRFAX, VA, 22030	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2024? [X] Yes [ ] No	(2) Did the student receive Form 1098-T from this institution for 2024? [ ] Yes [ ] No
(3) Did the student receive Form 1098-T from this institution for 2023 with box 7 checked? [ ] Yes [X] No	(3) Did the student receive Form 1098-T from this institution for 2023 with box 7 checked? [ ] Yes [ ] No
(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution. 54-1268263	(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.

23 Has the American opportunity credit been claimed for this student for any 4 prior tax years? [ ] Yes - **Stop!** Go to line 31 for this student. [X] No - Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2024 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. [X] Yes - Go to line 25. [ ] No - **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2024? See instructions. [X] Yes - **Stop!** Go to line 31 for this student. [ ] No - Go to line 26.

26 Was the student convicted, before the end of 2024, of a felony for possession or distribution of a controlled substance? [ ] Yes - **Stop!** Go to line 31 for this student. [ ] No - Complete lines 27 through 30 for this student.

! CAUTION *You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.*

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	27	
28 Subtract $2,000 from line 27. If zero or less, enter -0-	28	
29 Multiply line 28 by 25% (0.25)	29	
30 If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	1,234.

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

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

▶ **Go to *www.irs.gov/Form8880* for the latest information.**

OMB No. 1545-0074

2024

Attachment Sequence No. **54**

Name(s) shown on return	Your social security number
Frederick and Oksana S Shaddock	057-40-8343

CAUTION

*You **cannot** take this credit if **either** of the following applies.*

- *The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than $38,250 ($57,375 if head of household; $76,500 if married filing jointly).*
- *The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2007; **(b)** is claimed as a dependent on someone else's 2024 tax return; or **(c)** was a **student** (see instructions).*

			(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2024. **Do not** include rollover contributions	1		
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2024 (see instructions)	2		701.
3	Add lines 1 and 2	3		701.
4	Certain distributions received **after** 2021 and **before** the due date (including extensions) of your 2024 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4		
5	Subtract line 4 from line 3. If zero or less, enter -0-	5		701.
6	In each column, enter the **smaller** of line 5 or $2,000	6		701.

7	Add the amounts on line 6. If zero, **stop;** you can't take this credit			7	701.
8	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*	8	55,144.		
9	Enter the applicable decimal amount from the table below.			9	x 010

If line 8 is-		And your filing status is-		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying surviving spouse
		Enter on line 9—		
---	$23,000	0.5	0.5	0.5
$23,000	$25,000	0.5	0.5	0.2
$25,000	$34,500	0.5	0.5	0.1
$34,500	$37,500	0.5	0.2	0.1
$37,500	$38,250	0.5	0.1	0.1
$38,250	$46,000	0.5	0.1	0.0
$46,000	$50,000	0.2	0.1	0.0
$50,000	$57,375	0.1	0.1	0.0
$57,375	$76,500	0.1	0.0	0.0
$76,500	---	0.0	0.0	0.0

Note: If line 9 is zero, **stop;** you can't take this credit.

10	Multiply line 7 by line 9	10	70.
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	2,214.
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4	12	70.

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.

Go to *www.irs.gov/Form8995* for instructions and the latest information.

OMB No. 1545-2294

2024

Attachment Sequence No. **55**

Name(s) shown on return	Your taxpayer identification number
Frederick and Oksana S Shaddock	057-40-8343

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	Charity International Corp.	93-1369157	-7,454.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-7,454.		
3	Qualified business net (loss) carryforward from the prior year	3	(13,707.)		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4			
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	
11	Taxable income before qualified business income deduction (see instructions)	11	24,394.		
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	24,394.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	4,879.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)			15	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(21,161.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

Form **8829**

Department of the Treasury
Internal Revenue Service

Expenses for Business Use of Your Home

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

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

OMB No. 1545-0074

2024

Attachment Sequence No. **176**

Name(s) of proprietor(s): Frederick Shaddock

Your social security number: 057-40-8343

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	928
2	Total area of home			2	2784
3	Divide line 1 by line 2. Enter the result as a percentage			3	33.33%
	For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.				
4	Multiply days used for daycare during year by hours used per day	4	0 hr.		
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784	5	8784 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	33.33%

Part II Figure Your Allowable Deduction

			(a) Direct expenses	(b) Indirect expenses		
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	-7,454.
	See instructions for columns (a) and (b) before completing lines 9-22.					
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	0.
16	Excess mortgage interest (see instructions)	16				
17	Excess real estate taxes (see instructions)	17				
18	Insurance	18				
19	Rent	19				
20	Repairs and maintenance	20				
21	Utilities	21				
22	Other expenses (see instructions)	22				
23	Add lines 16 through 22	23				
24	Multiply line 23, column (b), by line 7		24			
25	Carryover of prior year operating expenses (see instructions)		25			
26	Add line 23, column (a), line 24, and line 25				26	
27	Allowable operating expenses. Enter the **smaller** of line 15 or line 26				27	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15				28	
29	Excess casualty losses (see instructions)		29			
30	Depreciation of your home from line 42 below		30	1,062.		
31	Carryover of prior year excess casualty losses and depreciation (see instructions)		31	2,124.		
32	Add lines 29 through 31				32	3,186.
33	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 28 or line 32				33	
34	Add lines 14, 27, and 33				34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to **Form 4684.** See instructions.				35	
36	**Allowable expenses for business use of your home.** Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions				36	0.

Part III Depreciation of Your Home

Total cost of addition/improvement $168.00

37	Enter the **smaller** of your home's adjusted basis or its fair market value. See instructions	37	138,600.
38	Value of land included on line 37	38	14,400.
39	Basis of building. Subtract line 38 from line 37	39	124,200.
40	Business basis of building. Multiply line 39 by line 7	40	41,396.
41	Depreciation percentage (see instructions)	41	2.564%
42	Depreciation allowable (see instr.). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,062.

Part IV Carryover of Unallowed Expenses to 2025

Depr adj - $56.00 x 2.5640%

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	3,186.

Form **8829**

Department of the Treasury
Internal Revenue Service

Expenses for Business Use of Your Home

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

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

OMB No. 1545-0074

2024

Attachment Sequence No. **176**

Name(s) of proprietor(s): Oksana S Shaddock

Your social security number: 481-27-8373

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	200
2	Total area of home			2	900
3	Divide line 1 by line 2. Enter the result as a percentage			3	22.22%
	For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.				
4	Multiply days used for daycare during year by hours used per day	4	0 hr.		
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784	5	8784 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	22.22%

Part II Figure Your Allowable Deduction

			(a) Direct expenses	(b) Indirect expenses		
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	14,725.
	See instructions for columns (a) and (b) before completing lines 9-22.					
9	Casualty losses (see instructions)	9				
10	Deductible mortgage interest (see instructions)	10				
11	Real estate taxes (see instructions)	11		1,536.		
12	Add lines 9, 10, and 11	12		1,536.		
13	Multiply line 12, column (b), by line 7	13		341.		
14	Add line 12, column (a), and line 13				14	341.
15	Subtract line 14 from line 8. If zero or less, enter -0-				15	14,384.
16	Excess mortgage interest (see instructions)	16				
17	Excess real estate taxes (see instructions)	17				
18	Insurance	18	300.			
19	Rent	19	3,799.			
20	Repairs and maintenance	20				
21	Utilities	21	815.			
22	Other expenses (see instructions)	22	613.			
23	Add lines 16 through 22	23	5,527.			
24	Multiply line 23, column (b), by line 7	24				
25	Carryover of prior year operating expenses (see instructions)	25		2,666.		
26	Add line 23, column (a), line 24, and line 25				26	8,193.
27	Allowable operating expenses. Enter the **smaller** of line 15 or line 26				27	8,193.
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15				28	6,191.
29	Excess casualty losses (see instructions)	29				
30	Depreciation of your home from line 42 below	30		1,709.		
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31		7,976.		
32	Add lines 29 through 31				32	9,685.
33	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 28 or line 32				33	6,191.
34	Add lines 14, 27, and 33				34	14,725.
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	14,725.

Part III Depreciation of Your Home

37	Enter the **smaller** of your home's adjusted basis or its fair market value. See instructions	37	300,000.
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	300,000.
40	Business basis of building. Multiply line 39 by line 7	40	66,660.
41	Depreciation percentage (see instructions)	41	2.564%
42	Depreciation allowable (see instr.). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,709.

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	3,494.

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

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Frederick Shaddock	Charity International Corp.	057-40-8343

Part I **Election To Expense Certain Property Under Section 179**
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0.

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II **Special Depreciation Allowance and Other Depreciation** (**Don't** include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	170.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		114.	5 yrs	HY	200 DB	23.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

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

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	193.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions . . .						**25**		
26 Property used more than 50% in a qualified business use:								
Car - MB 190E 1989 CIC	01/01/15	52.60%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . .						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . .							**29**	

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1 Car - MB 190E 19		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles) . .	152											
31 Total commuting miles driven during the year	137											
32 Total other personal (noncommuting) miles driven . . .												
33 Total miles driven during the year. Add lines 30 through 32 . . .	289											
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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**	

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Frederick and Oksana S Shaddoc	806 North 4th Street Fairfiel	057-40-8343

Part I **Election To Expense Certain Property Under Section 179**
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0.

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	

8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II **Special Depreciation Allowance and Other Depreciation** (**Don't** include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	0.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
Mercedes 190E 1989 FfI	10/01/10	50.00 %				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1 Mercedes 190E 19		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)	165											
31 Total commuting miles driven during the year	165											
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32	330											
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
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	

2024 Schedule E Other Expenses - Supporting Details for Schedule E, Line 19

Name(s) shown on Form 1040: Frederick and Oksana S Shaddock

Your social security number: 057-40-8343

	Properties A	Properties B	Properties C
1. Fairfield Landlord Reg.	100.		
2. Covid masks for AirBNB	25.		
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
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16.			
17.			
18.			
19.			
20.			
21.			
22.			
23.			
24.			
25.			
26.			
27.			
Schedule E - Total Other Expenses	125.		

District of Columbia Electronic Filing Instructions

These instructions are provided to help you understand and complete the final steps for successfully electronically filing your District of Columbia return. **We highly recommend you print this for your reference.**

You are responsible for confirming the status of your electronically filed return. You can confirm the status of your return by going to https://www.taxact.com/ef/efile-center. You will need to enter the Primary Social Security Number and Last Name on the return along with your ZIP Code.

A copy of your Federal return is also being sent to the DC Office of Tax and Revenue.

District of Columbia Form D-40E:

Do not mail Form D-40E to the District of Columbia Office of Tax and Revenue. For your records, keep the signed Form D-40E as well as the rest of your District of Columbia income tax return for a period of at least three years from the end of the calendar year in which it was transmitted.

Refund:

You have elected to receive your refund of $3,681 via direct deposit.

On average, the District of Columbia Office of Tax and Revenue (OTR) issues refunds within 6 weeks. Taxpayers can view their refund status by visiting OTR's online portal: MyTax.DC.gov. MyTax.DC.gov only provides a refund status for returns filed within the last six months. For additional information or inquiries, taxpayers should contact OTR's e-Services Unit at (202) 759-1946, Monday through Friday, 8:15 am to 5:30 pm, except holidays.

Government of the District of Columbia

2024

D-40E SUB
District of Columbia Individual Income Tax Declaration for Electronic Filing

IRS Declaration Control Number (DCN) **00- - -8**

Your First name and initial	Last name	Taxpayer Identification Number (TIN)
FREDERICK	**SHADDOCK**	**057408343**

Spouse's/Registered domestic partner's First name and initial	Last name	Spouse's TIN
OKSANA S	**SHADDOCK**	**481278373**

Present Home Address (number, street and suite/apartment number if applicable)	Federal Filing Status
520 N STREET, SW S-316	**MFJ**

City, Town, and State	Zip Code + 4	District of Columbia Filing Status
WASHINGTON DC	**20024**	**MFJ**

***PART I* - TAX RETURN INFORMATION**

PLEASE ENTER WHOLE DOLLAR AMOUNTS

1. DC Adjusted Gross Income, Form D-40, Line 16	Mark if loss	**35930.**00
2. Total Tax, Form D-40, Line 26		**207.**00
3. DC Income Tax Withheld, Form D-40, Line 31		**3888.**00
4. Total Amount Due, Form D-40, Line 42		.00
5. Net Refund, Form D-40, Line 43		**3681.**00

***PART II* - REFUND METHOD** **X** Direct Deposit ReliaCard Paper Check

For Direct Deposit or Direct Debit enter the following information:

6. Routing Number* **256075342** **Routing Number must be nine digits and the first two must be 01 through 12 or 21 through 32.*

7. Account Number **000173091018**

8. Type of Account **X** Checking Savings

***PART III* - DECLARATION OF TAXPAYER**

Under penalties of perjury, I/we declare that I/we have examined a copy of my/our electronic individual income tax return and accompanying schedules and statements for the 2024 tax year, and to the best of my knowledge and belief, it is true, correct and complete. I/we further declare that the amounts in Part I above are the amounts from my/our electronic income tax return. I consent to allow my/our intermediate service provider, transmitter, or electronic return originator (ERO) to send my/our return to the District of Columbia (DC). I/we authorize DC and its designated financial institution to initiate an ACH electronic funds withdrawal (direct debit). Refunds cannot be direct deposited and payments cannot be transmitted to or from a financial institution outside of the U.S. The authorization is valid for this transaction only.

Your Signature Date Spouse's Signature Date

***PART IV* - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER**

I declare that I have reviewed the individual income tax return and that the entries on D40-E are complete and correct to the best of my knowledge. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with DC. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above individual income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

ERO's Signature Date TIN

Paid Preparer's Signature Date TIN

PLEASE KEEP FOR YOUR RECORDS. DO NOT MAIL.

Government of the District of Columbia

2024 D-40 SUB Individual Income Tax Return

2 4 0 4 0 4 S 1 1 0 6 4

SOFTWARE DEVELOPER USE ONLY VENDOR ID# 1064

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Personal information

Mark *if:* Filing an **Amended return.** *See instructions.*

Your telephone number
2023656100

Mark if Deceased

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY)
057408343 **10071955**

Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)
481278373 **02131969**

Your first name M.I. Last Name
FREDERICK **SHADDOCK**

Spouse's/registered domestic partner's first name M.I. Last name
OKSANA **S** **SHADDOCK**

Home address (number, street and suite/apartment number if applicable)
520 N STREET, SW
S-316

City State Zip Code + 4
WASHINGTON **DC** **20024**

Email Address
FRED@SHADDOCK.NET

Filing Status

1 *Mark only one:* Single, **X** Married filing jointly, Married filing separately, Dependent claimed by someone else

Married filing separately on same return Enter combined amounts for Lines 5-43. See instructions.

Registered domestic partners filing jointly or filing separately on same return. *Enter combined amounts for Lines 5-43. See instructions.*

Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

Qualifying widow(er) with dependent child. *Enter qualifying dependent and/or non-dependent information on Schedule S.*

2 *Mark if you are:* Part-year resident in DC *from* (MMDDYYYY) *to* (MMDDYYYY) *See instructions.*

3 *Did you have qualifying health care coverage for all members of your shared responsibility family for the entire year?* *Yes* **X** *No*
If no, or if claiming an exemption, complete Schedule HSR (see instructions).

Complete your federal return first - Enter your dependents' information on DC Schedule S

Income Information

Round cents to nearest dollar. If amount is zero, leave line if blank; minus, enter amount and check box.

a	Wages, salaries, unemployment compensation and/or tips, *see instructions.*		a	**63240** .00
b	Business income or loss, *see instructions.*	Mark if loss **X**	b	**7454** .00
c	Capital gain or loss.	Mark if loss	c	.00
d	Rental real estate, royalties, partnerships, etc.	Mark if loss **X**	d	**8000** .00

Computation of DC Gross and Adjusted Gross Income

4	Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040-SR, 1040-NR or 1040-NR-EZ.	Mark if loss	4	**55144** .00

Enter your last name SHADDOCK
Enter your TIN 057408343

2 4 0 4 0 4 S 2 1 0 6 4

Additions to DC Income

5	Franchise tax deducted on federal forms, *see instructions.*	5	.00
6	Other additions from DC Schedule I, Calculation A, Line 9.	6	.00
7	Add Lines 4, 5 and 6. Mark if loss	7	55144 .00

Subtractions from DC Income

8	Part year residents, enter income received during period of nonresidence, *see instructions.*	8	.00
9	Taxable refunds, credits or offsets of state and local income tax.	9	.00
10	Taxable amount of social security and tier 1 railroad retirement.	10	8558 .00
11	Income reported and taxed this year on a DC franchise or fiduciary return.	11	.00
12	DC and federal government survivor benefits, *see instructions.*	12	.00
13	Unemployment Insurance Benefits, *see instructions.*	13	10656 .00
14	Other subtractions from DC Schedule I, Calculation B, Line 16.	14	.00
15	Total subtractions from DC income, Lines 8-14.	15	19214 .00
16	DC adjusted gross income, Line 7 minus Line 15. Mark if loss	16	35930 .00

17 Deduction type. *Take the same type as you took on your federal return. Fill in which type* Standard X or Itemized

See instructions for amount to enter on Line 17.

18	DC deduction amount.	18	30750 .00
19	DC taxable income. Subtract Line 18 from Line 16. Mark if loss	19	5180 .00
20	Tax. *If Line 19 is $100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions.* Check if filing separately on same return. *Complete Calculation J on Schedule S.*	20	207 .00
21	Credit for child and dependent care expenses .00 X .32 *From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441*	21	.00
22	Non-refundable credits from DC Schedule U, Part 1a, Line 7. *Attach Schedule U.*	22	.00
23	Total non-refundable credits. *Add Line 21 and Line 22.*	23	.00
24	Subtract Line 23 from Line 20. *If less than zero, enter zero.*	24	207 .00
25	DC Health Care Shared Responsibility. *See instructions. If fully covered or fully exempt, enter zero.*	25	.00
26	Total tax and DC Health Care Shared Responsibility. *Add Line 24 and Line 25.*	26	207 .00

27 DC Earned income Tax Credit * Do you choose to receive your DC EITC refund in 12 monthly payments instead of one total payment? If so, see instructions for eligibility.

27a	Enter the number of qualified EITC children. 0 — 27b Enter earned income amount	27b	.00
27c	For filers **with** qualifying children. Enter calculated federal EIC amount .00 X .70 Enter result >	27d	.00
27e	For filers **without** qualifying children. *See instructions for special calculations.* Enter result >	27e	.00
28	Property Tax Credit. *From your DC Schedule H; attach a copy.*	28	.00

*** Caution: Choosing to receive this credit in monthly payments may cause you to lose your Supplemental Nutrition Assistance Program (SNAP) or other federal benefits (For more information about SNAP, contact the Department of Human Services at (202) 807-0405 or** dhs@dc.gov.) Taxpayers receiving DC EITC amounts of $1,200 or more may choose to receive the DC EITC portion of their refund in 12 equal monthly payments instead of one total payment. If you choose to receive monthly DC EITC payments, OTR will calculate the distribution of your net refund amount for you. Your initial payment will be different from the Line 43 Net Refund amount.

Enter your last name **SHADDOCK**

Enter your TIN **057408343**

2 4 0 4 0 4 S 3 1 0 6 4

29	Refundable credits from DC Schedule U, Part 1b, Line 3. *Attach Schedule U.*	29	.00
30	Total refundable credits. *Add line 27d or 27e through Line 29.*	30	.00
31	DC income tax withheld *shown on Forms W-2 and 1099. Attach these forms.*	31	**3888** .00
32	2024 estimated income tax payments and amount applied from 2023 return.	32	.00
33	Tax paid with FR-127 Extension of Time to File.	33	.00
34	If this is an amended 2024 return, enter payments made with original 2024 D-40 return.	34	.00
35	If this is an amended 2024 return, enter refunds requested with original 2024 D-40 return.	35	.00
36	Total payments and refundable credits. *Add Line 30 through Line 34. (Do not include Line 35).*	36	**3888** .00
37	Tax Due. *Subtract Line 36 From Line 26.*	37	.00
38	Amount Overpaid. *Subtract Line 26 from Line 36.*	38	**3681** .00
39	Amount to be applied to your 2025 estimated tax.	39	.00
40	Underpayment Interest. **Check here and attach Form D-2210.**	40	.00
41	Contribution amount from Schedule U, Part II, Line 5. (Cannot exceed amount on Line 38)	41	.00
42	Total Amount Due. *Add Lines 37, 40 and 41.*	42	.00
43	Net Refund *. *Subtract total of Lines 39, 40 and 41 from Line 38.*	43	**3681** .00

Will this refund go to an account outside the U.S.? Yes No **X** *See instructions.*

44 Fill in if either spouse is claiming injured spouse allocation. You **must** attach Form DC-8379.

Refund Options: For information on the tax refund card and Program limitations, see instructions or visit our website **MyTax.DC.gov.**

Make **one** refund choice: **X** Direct deposit or Reliacard (See instructions) or Paper check

Direct Deposit. *To have your refund deposited to your* **X** ***Checking*** *or* ***Savings*** *account, fill in and enter bank routing and account numbers. See instructions.*

Routing Number **256075342** Account Number **000173091018**

Check if you agree to receive your 1099-G Income Tax refund statement electronically (see instructions).

Third party designee *To authorize another person to discuss this return with OTR, mark here* *and enter the name and phone number of that person*

Designee's Name Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature Date Preparer's signature Date

Spouse's/registered domestic partner's signature if filing jointly or separately on same return Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

Government of the District of Columbia

2024 SCHEDULE S Supplemental Information and Dependents

24040 0S31064

Unless instructed otherwise -
If you fill in any part of this schedule, attach it to your D-40.

SOFTWARE DEVELOPER USE ONLY

VENDOR ID# 1064

Enter your last name.
SHADDOCK

Enter your Taxpayer Identification Number (TIN)
057408343

Dependents *If you have more than 8 dependents, list them on an attachment.*

First name | M.I. | Last name

Taxpayer identification number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last name

Taxpayer identification number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last name

Taxpayer identification number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last name

Taxpayer identification number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last name

Taxpayer identification number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last name

Taxpayer identification number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last name

Taxpayer identification number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last name

Taxpayer identification number | Relationship | Date of Birth (MMDDYYYY)

Head of household filers or qualifying widow(er)

TIN of qualifying non-dependent person | Date of Birth of qualifying non-dependent person (MMDDYYYY)

Do not enter your information

First name of qualifying non-dependent person | M.I. | Last name

Last name and TIN **SHADDOCK** **057408343**

2 4 0 4 0 0 S 4 1 0 6 4

Calculation G-1 Computation of Standard Deduction — Calculation G-1 must be completed and submitted with the return except for dependent filers

*If you were born before January 2, 1960, you are considered to be age 65 at the end of 2024

a	Basic standard deduction amount. *See instructions.*	a	29200 .00
b	Enter 1 if you are age 65 or over*	b	1
c	Enter 1 if you are blind.	c	
d	Enter 1 if you are married or are a registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over*	d	
e	Enter 1 if you are married or are a registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind.	e	
f	Total number of additions to standard deductions. *Add Lines b through e.*	f	1
g	Additional standard deduction amount. *Multiply 1,550 (1,950 if single or head of household) by the* number on Line f. See instructions.	g	1550 .00
h	Total standard deduction. *Add Lines a and g, enter here and on D-40, Line 18.*	h	30750 .00
i	Total number of dependents.	i	

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Do not combine amounts until Line i.

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				You	Your spouse/registered domestic partner
a	**Federal adjusted gross income (AGI)** *If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.*	Mark if minus	a	.00	.00
b	**Total additions to federal adjusted gross income** *Enter each person's portion of additions entered on D-40, Lines 5 and 6.*		b	.00	.00
c	**Add Lines a and b.**	Mark if minus	c	.00	.00
d	**Total subtractions from federal adjusted gross income** *Enter each person's portion of subtractions entered on D-40, Line 15.*		d	.00	.00
e	**DC adjusted gross income** *Subtract Line d from Line c.*	Mark if minus	e	.00	.00
f	**Deduction amount.** *Enter each person's portion of the amount entered on D-40, Line 18* *(You may allocate this amount as you wish.)*		f	.00	.00
g	**Taxable income.** *Subtract Line f from Line e.*	Mark if minus	g	.00	.00
h	**Tax.** *If Line g is $100,000 or less, use tax tables. If more than $100,000, use Calculation I in instructions.*		h	.00	.00
i	*Add the amounts on Line h, enter here and on D-40, Line 20.*		i	.00	Total tax

List TINs associated with income **reported and taxed** on Franchise and Fiduciary Returns for the amount listed **on D-40, Line 11.**

a	b	c
d	e	f
g	h	i

Iowa Electronic Filing Instructions

These instructions are provided to help you understand and complete the final steps for electronically filing your Iowa return. We highly recommend you print this for your reference.

You are responsible for confirming the status of your electronically filed return. You can confirm the status of your return by going to https://www.taxact.com/ef/efile-center. You will need to enter the Primary Social Security Number and Last Name on the return along with the Zip Code.

Iowa Form IA 8453-IND:

You must attach any and all state copies of Form W-2 to your Form IA 8453-IND. **Do not mail Form IA 8453-IND to the Iowa Department of Revenue.** For your records, keep the signed Form IA 8453-IND and attachments (if any), as well as the rest of your Iowa income tax return for a period of at least three years.

IOWA

Department of Revenue

2024 IA 8453-IND

Iowa Individual Income Tax Declaration for an e-File Return

tax.iowa.gov

For calendar year 2024 or tax year beginning ______________, 2024, ending ______________

Your first name, middle initial, and last name: **Frederick Shaddock** Your Social Security Number: **057-40-8343**

Spouse's first name, middle initial and last name: **Oksana S Shaddock** Spouse's Social Security Number: **481-27-8373**

Home address, City, State, ZIP: **520 N Street, SW Apt. S-316 Washington, DC 20024**

Part I Tax Return Information

1.	Federal total income (IA 1040, line 1a)	1.	56,344.
2.	Total Tax (IA 1040, line7)	2.	711.
3.	Iowa Income Tax Withheld (IA 1040, line 28)	3.	0.
4.	Amount to be Refunded (IA 1040, line 32)	4.	0.
5.	Total Amount Due (IA 1040, line 37)	5.	0.

Part II Declaration of Taxpayer (Be sure to keep a copy of the tax return.)

6. ☐ I do not want direct deposit or direct debit.
7. ☐ I consent that my refund be directly deposited as designated below. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

☐ I authorize the Iowa Department of Revenue (IDR) and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated below for payment of my individual Iowa taxes owed on this return, and the financial institution to debit the entry to this account on ______________ (the payment/settlement date). I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. This authorization is to remain in full force and effect until I notify the IDR to terminate the authorization. To cancel a payment, I must contact IDR at 515-281-3114 or idreft@iowa.gov. Payment cancellation requests must be received no later than five business days prior to the payment/settlement date. Note: This electronic withdrawal from your bank account will be identified with the ACH Company ID 4426004574. If you currently have a debit block on this account, contact your financial institution to request that they allow a withdrawal from your bank account by this ACH Company ID.

Name of financial institution: ______________

Routing Number ☐☐☐☐☐☐☐☐☐ The first two digits must be 01 through 12 or 21 through 32.

Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Type of Account: Savings ☐ Checking ☐

Will this payment come from an account outside the United States? Yes ☐ No ☐

Under penalties of perjury, I declare that I have examined the information on my electronic individual income tax return, including any schedules, attachments, and statements for tax year ending December 31, 2023 and certify to the best of my knowledge and belief, it is true, correct and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I consent that my return, including accompanying schedules, attachments, and statements be sent to the Iowa Department of Revenue (IDR) through the Internal Revenue Service (IRS) by my Electronic Return Originator (ERO). In addition, by using software to prepare and transmit my return electronically, I consent to the disclosure to IDR of all information pertaining to the transmission of my tax return electronically. I authorize IDR to inform my ERO and/or transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize IDR to identify the reasons for rejection so that the return can be corrected and retransmitted. If I have filed a balance due return, I understand that if IDR does not receive full and timely payment of my tax liability I will remain liable for the tax liability and all applicable penalties and interest. I consent that my refund be directly deposited as designated in Part II and declare that the information shown in Part II is correct. If the processing of my return, refund, or direct debit is delayed, I authorize IDR to disclose to my ERO and/or transmitter the reason(s) for the delay or the date the refund was sent. I understand that this declaration with required attachments must be forwarded upon request to the IDR.

Your Signature ______ Date ______ Spouse Signature - If a joint return, both must sign. ______ Date ______

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that entries on form IA 8453-IND are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. I have obtained the taxpayer's signature before submitting this return to the IRS. I have provided the taxpayer with a copy of all forms and information to be filed with IDR and have followed all other requirements described in the Iowa Modernized e-File (MeF) Information for e-File Providers publication. I understand that the original form IA 8453-IND should not be sent to IDR, but must be retained by the ERO for a period of three years from the due date of the return or the filing date, whichever is later, to which the IA 8453-IND relates was filed. I will make a copy available to IDR upon request. If I am a paid preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules, attachments, and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I have based this declaration on all information available to me.

ERO Signature	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO PTIN
Firm's name (or yours if self-employed)				FEIN
Address, City, State, ZIP				Phone Number
Paid Preparer Signature	Date		Check if self-employed ☐	Preparer PTIN
Firm's name (or yours if self-employed)				FEIN
Address, City, State, ZIP				Phone Number

IOWA

Department of Revenue

2024 IA 1040

Iowa Individual Income Tax Return

revenue.iowa.gov

Step 1: Personal information.
You must fill in your Social Security Number (SSN).

Fiscal or short year filers only:

▶ M M D D Y Y Y Y to ▶ M M D D Y Y Y Y

If this is an amended return, check the box and include the IA 102. ▶

Last Name	First Name	MI	Social Security Number (SSN)
▶ Shaddock	▶ Frederick	▶	▶ 057-40-8343

Spouse's Last Name	Spouse's First Name	MI	Spouse's Social Security Number (SSN)
▶ Shaddock	▶ Oksana	▶ S	▶ 481-27-8373

Current mailing address (number, street, apartment, lot, or suite number) or PO Box

▶ 520 N Street, SW Apt. S-316

City	State	ZIP	Date of Birth
▶ Washington	▶ DC	▶ 20024	▶ 10/07/1955 (M M D D Y Y Y Y)

Use residence as of 12/31/2024. See instructions.

County No.	School District No.	Spouse Date of Birth
▶ 51	▶ 2169	▶ 02/13/1969 (M M D D Y Y Y Y)

Step 2: Filing status from federal 1040.
Mark one box only

			Yes	No
▶	1.	Single: Were you claimed on another person's Iowa return?	▶	▶
▶ X	2.	Married filing jointly		
▶	3.	Married filing separately. Enter your spouse's information above. Spouse's Iowa taxable income:	▶ 3	
▶	4.	Head of Household (HOH)		
▶	5.	Qualifying Surviving Spouse (QSS)		

If you checked the HOH or QSS box, enter the child's full legal name if the qualifying person is a child but not your depedent . . . ▶ Last Name ▶ First Name

Step 3: Exemptions

a.	Personal Credit: Enter 1 (enter 2 if filing status 2 or 4)	▶ 2	x $40 =	▶ 80.00
b.	Enter 1 for each taxpayer 65 or older and/or 1 for each taxpayer who is blind	▶ 1	x $20 =	▶ 20.00

Check if: You are 65 or older ▶ X You are blind ▶ Spouse is 65 or older ▶ Spouse is blind ▶

c.	Dependents: Enter 1 for each dependent. List dependents below	▶ 0	x $40 =	▶ 0.00
d.	Total. Add lines a, b and c			▶ 100.00

Taxpayer's Name: Frederick and Oksana S Shaddock

Taxpayer's SSN: 057-40-8343

If more than four dependents, check the box and see instructions

Dependent's first name	Dependent's last name	Dependent's SSN	Relationship to you

Step 4: Iowa Taxable Income

1a.	Federal total income from federal 1040, line 9	1a	56,344.00
1b.	Federal adjustments to income from federal 1040, line 10	1b	1,200.00
1c.	Federal adjusted gross income from federal 1040, line 11	1c	55,144.00
1d.	Standard deduction or itemized deductions from federal 1040, line 12	1d	30,750.00
1e.	Qualified business income deduction from federal 1040, line 13	1e	0.00
2.	Federal taxable income from federal 1040, line 15	2	24,394.00
3.	Net Iowa modifications from IA 1040 Schedule 1, line 21	3	-8,558.00
4.	Iowa taxable income. Add lines 2 and 3. Do not include lines 1a through 1e	4	15,836.00

Step 5: Tax, Nonrefundable Credits, and Checkoff contributions

Check if using alternate tax (line 5), tax reduction calculation (line 12), or low-income exemption. See instructions

5.	Iowa tax from tax rate schedule or alternate tax	5	711.00
6.	Iowa lump-sum tax. See instructions	6	0.00
7.	Total tax. Add lines 5 and 6	7	711.00
8.	Total exemption credit amount from Step 3	8	100.00
9.	Tuition and textbook credit for dependents in grades K-12	9	0.00
10.	Volunteer firefighter/EMS/reserve peace officer credit	10	0.00
11.	Total Credits. Add lines 8, 9, and 10	11	100.00
12.	BALANCE. Subtract line 11 from line 7	12	611.00
13.	Nonresident or part-year resident credit. Include IA 126	13	611.00
14.	BALANCE. Subtract line 13 from line 12	14	0.00
15.	Out-of-State tax credit. Include IA 130	15	0.00

Taxpayer's Name	Taxpayer's SSN
Frederick and Oksana S Shaddock	057-40-8343

16.	BALANCE. Subtract line 15 from line 14	▶ 16	0.00
17.	Other nonrefundable Iowa credits. Include IA 148	▶ 17	0.00
18.	BALANCE. Subtract line 17 from line 16	▶ 18	0.00
19.	School district surtax or EMS surtax. Multiply line 18 by the percentage from list	▶ 19	0.00
20.	Total state tax and local surtax	▶ 20	0.00
21.	Contributions will reduce your refund or add to the amount you owe. Fish/Wildlife; Child Abuse Prevention. Enter total here	▶ 21	0.00
22.	TOTAL STATE TAX, LOCAL TAX, AND CONTRIBUTIONS. Add lines 20 and 21	▶ 22	0.00

Step 6: Refundable Credits and Payments

23.	Iowa fuel tax credit. Include IA 4136	▶ 23	0.00
24.	Check one: Child and dependent care credit ▶ OR Early childhood development credit ▶	▶ 24	0.00
25.	Iowa earned income tax credit	▶ 25	0.00
26.	Other refundable credits. Include IA 148	▶ 26	0.00
27.	Composite and PTET credit. Include IA Schedule CC	▶ 27	0.00
28.	Iowa income tax withheld	▶ 28	0.00
29.	Estimated and other payments made for tax year 2024. Amended returns see instructions.	▶ 29	0.00
30.	Total refundable credits and payments. Add lines 23 through 29	▶ 30	0.00

Step 7: Refund

31a.	If line 30 is more than line 22, subtract line 22 from line 30; otherwise, go to line 34	▶ 31a	0.00
31b.	AMENDED RETURN ONLY. Previous refunds. See instructions	▶ 31b	0.00
32.	Amount of line 31 to be REFUNDED. Subtract line 31b from line 31a, if applicable	▶ 32	0.00

a. Routing Number ▶

b. Account Number ▶

c. Account Type ▶ Checking ▶ Savings

33.	Amount of line 31a to be applied to your 2025 estimated tax	▶	0.00

Taxpayer's Name: Frederick and Oksana S Shaddock

Taxpayer's SSN: 057-40-8343

Step 8: Amount due

34. If line 30 is less than line 22, subtract line 30 from line 22. Amended returns see instructions	▶ 34	0.00
35. Penalty for underpayment of estimated tax from IA 2210, IA 2210AI, or IA 2210F	▶ 35	0.00
Check if using either method: annualized income (IA 2210AI) ▶ or farmer /fisher (IA 2210F) ▶		
36. Penalty and Interest 36a. Penalty 36b. Interest Enter total here	▶ 36	0.00
37. TOTAL AMOUNT DUE. ADD lines 34, 35, and 36	▶ 37	0.00

Continue to pages 5 and 6 for IA 1040 Schedule 1 and signatures. The return must be signed to be valid.

Taxpayer's Name
▸ Frederick and Oksana S Shaddock

Taxpayer's SSN
▸ 057-40-8343

IA 1040 Schedule 1

Iowa Modifications to Federal Total Income

			A Additions	B Subtractions
1.	Interest	1	0.00	0.00
2.	Dividends	2	0.00	0.00
3.	Partnership and/or S corporation modifications	3	0.00	0.00
4.	Military retirement income	4		0.00
5.	Social Security benefits from federal 1040, line 6(b)	5		8,558.00
6.	Active duty military pay	6		0.00
7.	IRA/Pension/Railroad retirement income	7		0.00
8.	Railroad unemployment income	8		0.00
9.	Bonus depreciation/section 179 expenses	9	0.00	0.00
10.	Federal Net Operating Loss prior to 1/1/23. Include IA 124	10	0.00	
11.	Other income Code:	11	0.00	0.00
12.	Total modifications to federal total income. Add lines 1 through 11	12	0.00	8,558.00
13.	Net modifications to federal total income. Subtract line 12 column B from A. If less than zero, enter as a (negative) number	13		-8,558.00

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Iowa Modifications to Federal Taxable Income

14.	RESERVED FOR FUTURE USE	14	
15.	Health insurance deduction. See instructions	15	0.00
16.	Iowa capital gains deduction. Include applicable IA 100(s)	16	0.00
17.	Iowa net operating loss prior to 1/1/23. Include IA 124	17	0.00
18.	RESERVED FOR FUTURE USE	18	
19.	Other Adjustments Code:	19	0.00
20.	Net modifications to federal taxable income. Add lines 14 through 19. Enter as a (negative) number	20	0.00

Net Modifications

21.	Net Iowa modifications. Add lines 13 and 20. If less than zero, enter as a (negative) number. Enter here and IA 1040, line 3	21	-8,558.00

Taxpayer's Name
▸ Frederick and Oksana S Shaddock

Taxpayer's SSN
▸ 057-40-8343

Step 9: Third Party Designee

Do you want to allow an individual to discuss this return with the Department? See instructions.

Designee's Name
▸

Mailing address
▸

ID Number (optional)
▸

City ▸ State ▸ ZIP ▸

Designee's phone number
▸

Designee's Email
▸

Step 10: Signatures

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this return, and, to the best of my knowledge and belief, it is true, correct, and complete.
Returns must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Sign Here

Your Signature
▸

Date
▸
M M D D Y Y Y Y

Check if deceased: ▸

Date of death
▸
M M D D Y Y Y Y

Sign Here

Spouse's Signature
▸

Date
▸
M M D D Y Y Y Y

Check if deceased: ▸

Date of death
▸
M M D D Y Y Y Y

Taxpayer's phone number
▸ (202)365-6100

Taxpayer's email address
▸ fred@shaddock.net

Your Driver License or State Issued ID number (optional)
▸ 1301598

Spouse's Driver License or State Issued ID number (optional)
▸ 9584076

Paid Preparer Use

Preparer's Signature
▸

Date
▸
M M D D Y Y Y Y

Preparer's PTIN, STIN, or SSN
▸

Firm's FEIN
▸

Preparer's phone number
▸

This return is due April 30, 2025. Sign, include federal return, W-2s, and verify SSNs.
MAILING ADDRESS: Iowa Income Tax Document Processing
PO BOX 9187, Des Moines IA 50306-9187
Make checks payable to Iowa Department of Revenue

IOWA
Department of Revenue

2024 IA 126
Iowa Nonresident and Part-Year Resident Credit Schedule
revenue.iowa.gov

Name: Frederick Shaddock
Social Security Number (SSN): 057-40-8343

Your Residency Status (check one)

Nonresident

Part-Year Resident X — Moved into IA: 12/20/2023 (MMDDYYYY) — Moved out of IA: 02/14/2024 (MMDDYYYY)

Full-Year Iowa Resident

Spouse's Name: Oksana S Shaddock
Spouse's SSN: 481-27-8373

Spouse's Residency Status (check one)

Nonresident X

Part-Year Resident — Moved into IA: (MMDDYYYY) — Moved out of IA: (MMDDYYYY)

Full-Year Iowa Resident

Enter Dollars and Cents

Part I: Iowa Source Income

		All-Source (A)	Iowa (B)
1. Wages, salaries, tips, etc. See instructions regarding IA/IL Reciprocal Agreement	1		
2. Taxable interest income	2		
3. Ordinary dividend income	3		
4. Taxable alimony received	4		
5. Business income or (loss)	5		-7,454.00
6. Capital gain or (loss)	6		
7. Other gains or (losses)	7		
8. Rents, royalties, partnerships, estates, etc.	8		-8,000.00
9. Farm income or (loss)	9		
10. Unemployment compensation	10		10,656.00
11. Gambling winnings	11		
12. Other income, bonus depreciation, and section 179 adjustment	12		
13. Iowa Source gross income. Add lines 1-12	13		-4,798.00

Iowa Nonresident or Part-Year Resident Name ► **Frederick Shaddock**

SSN ► **057-40-8343**

Part II: All-Source Income

			All-Source (A)	Iowa (B)
14.	Federal total income from IA 1040 Line 1a	► 14	56,344.00	
15.	Iowa modifications to federal total income from IA 1040 Schedule 1, line 13, less federal NOL from IA 1040, Schedule 1, line 10	► 15	-8,558.00	
16.	Total. Add lines 14 and 15	► 16	47,786.00	

Part III: Modification

Enter Dollars and Cents

			All-Source (A)	Iowa (B)
17.	Payments to an IRA, Keogh, or SEP	► 17	0.00	0.00
18.	Deductible part of self-employment tax	► 18	0.00	0.00
19.	Health Insurance deduction. See instructions	► 19	0.00	0.00
20.	Penalty on early withdrawal of savings	► 20	0.00	0.00
21.	Alimony paid	► 21	1,200.00	0.00
22.	Iowa capital gain deduction	► 22	0.00	0.00
23.	Other adjustments	► 23	0.00	0.00
24.	Total adjustments. Add lines 17-23	► 24	1,200.00	0.00
25.	Iowa Source Net income. Subtract line 24 (Column B) from line 13	► 25		-4,798.00
26.	All Source Net income. Subtract line 24 (Column A) from line 16	► 26	46,586.00	

27.	Iowa income percentage: Divide line 25 by line 26. Enter percentage rounded to the nearest ten-thousandth of a percent (e.g. 12.3456%). This can be no more than 100.0% and no less than 0.0%	► 27	0.000000 %
28.	Nonresident or part-year resident credit percentage: Subtract the percentage on line 27 from 100.0000% (e.g. 87.6544%)	► 28	100.0000 %
29.	Iowa tax on total income from IA 1040, line 5	► 29	711.00
30.	Total credits from IA 1040, line 11	► 30	100.00
31.	Tax after credits. Subtract line 30 from line 29	► 31	611.00
32.	Nonresident or part-year resident credit. Multiply line 31 by the percentage on line 28. Enter this amount on IA 1040, line 13	► 32	611.00