

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

Filed pursuant to section 301.9100-2  Combat zone  Deceased  Spouse  
 Other

Your first name and middle initial **PONEROSA** Last name **PINE** Your social security number **400-00-6001**  
 If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. **100 EVERGREEN LN** Apt. no.  
 City, town, or post office. If you have a foreign address, also complete spaces below. **ATLANTA** State **GA** ZIP code **30302** Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025.   
 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.  You  Spouse

**Filing Status**  Single  Head of household (HOH)  Qualifying surviving spouse (QSS)  
 Married filing jointly (even if only one had income)  Married filing separately (MFS). Enter spouse's SSN above and full name here: \_\_\_\_\_  
 If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): \_\_\_\_\_

**Digital Assets** At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . .  Yes  No

Dependents	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name	<b>SPRUCE</b>			
(2) Last name	<b>PINE</b>			
(3) SSN	<b>400-00-0042</b>			
(4) Relationship	<b>SON</b>			
(5) Check if lived with you more than half of 2025	(a) <input checked="" type="checkbox"/> Yes (b) <input checked="" type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.
(6) Check if	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled
(7) Credits	<input checked="" type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents

Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

<b>Income</b>	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .	<b>1a</b>	<b>115,500</b>
	<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .	<b>1b</b>	
	<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .	<b>1c</b>	
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . .	<b>1d</b>	
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .	<b>1e</b>	
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 31 . . . . .	<b>1f</b>	
	<b>g</b> Wages from Form 8919, line 6 . . . . .	<b>1g</b>	
	<b>h</b> Other earned income (see instructions). Enter type and amount: _____	<b>1h</b>	
	<b>i</b> Nontaxable combat pay election (see instructions) . . . . .	<b>1i</b>	
	<b>z</b> Add lines 1a through 1h . . . . .	<b>1z</b>	<b>115,500</b>
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.	<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>	
	<b>3a</b> Qualified dividends . . . . .	<b>3a</b>	
	<b>c</b> Check if your child's dividends are included in <b>1</b> <input type="checkbox"/> Line 3a <b>2</b> <input type="checkbox"/> Line 3b		
	<b>4a</b> IRA distributions . . . . .	<b>4a</b>	
	<b>c</b> Check if (see instructions) <b>1</b> <input type="checkbox"/> Rollover <b>2</b> <input type="checkbox"/> QCD <b>3</b> <input type="checkbox"/>		
	<b>5a</b> Pensions and annuities . . . . .	<b>5a</b>	
	<b>c</b> Check if (see instructions) <b>1</b> <input type="checkbox"/> Rollover <b>2</b> <input type="checkbox"/> PSO <b>3</b> <input type="checkbox"/>		
	<b>6a</b> Social security benefits . . . . .	<b>6a</b>	
	<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>		
	<b>d</b> If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here . . . . . <input type="checkbox"/>		
<b>7a</b> Capital gain or (loss). Attach Schedule D if required . . . . .	<b>7a</b>		
<b>b</b> Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss) _____			
<b>8</b> Additional income from Schedule 1, line 10 . . . . .	<b>8</b>		
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your <b>total income</b> . . . . .	<b>9</b>	<b>115,500</b>	
<b>10</b> Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>		
<b>11a</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	<b>11a</b>	<b>115,500</b>	



**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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2025**  
Attachment  
Sequence No. **03**

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

Your social security number

PONEROSA PINE

400-00-6001

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required		<b>1</b>	
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		<b>2</b>	600
<b>3</b>	Education credits from Form 8863, line 19		<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880		<b>4</b>	
<b>5a</b>	Residential clean energy credit from Form 5695, line 15		<b>5a</b>	
<b>b</b>	Energy efficient home improvement credit from Form 5695, line 32		<b>5b</b>	
<b>6</b>	Other nonrefundable credits:			
<b>a</b>	General business credit. Attach Form 3800	<b>6a</b>		
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801	<b>6b</b>		
<b>c</b>	Adoption credit. Attach Form 8839	<b>6c</b>		
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R	<b>6d</b>		
<b>e</b>	Reserved for future use	<b>6e</b>		
<b>f</b>	Clean vehicle credit. Attach Form 8936	<b>6f</b>		
<b>g</b>	Mortgage interest credit. Attach Form 8396	<b>6g</b>		
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859	<b>6h</b>		
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834	<b>6i</b>		
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911	<b>6j</b>		
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912	<b>6k</b>		
<b>l</b>	Amount on Form 8978, line 14. See instructions	<b>6l</b>		
<b>m</b>	Credit for previously owned clean vehicles. Attach Form 8936	<b>6m</b>		
<b>z</b>	Other nonrefundable credits. List type and amount:			
		<b>6z</b>		
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z		<b>7</b>	
<b>8</b>	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		<b>8</b>	600

**Part II Other Payments and Refundable Credits**

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

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

Schedule 3 (Form 1040) 2025

Name(s) shown on return

Your social security number

PONEROSA PINE

400-00-6001

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under Married Persons Filing Separately. If you meet these requirements, check this box . . . [ ]

B If you or your spouse was a student or was disabled during 2025 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under If You or Your Spouse Was a Student or Disabled, check this box . . . . . [ ]

Part I Persons or Organizations Who Provided the Care - You must complete this part.

If you have more than three care providers, see the instructions and check this box . . . . . [ ]

Table with 5 columns: (a) Care provider's name, (b) Address, (c) Identifying number, (d) Was the care provider your household employee in 2025?, (e) Amount paid. Row 1: SUNNY DAYCARE, 700 BRIGHT CIRCLE, MARIETTA, GA 30060, 40-0001111, No, 3,600.

Did you receive dependent care benefits? No Complete only Part II below. Yes Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2025 but didn't pay them until 2026, or if you prepaid in 2025 for care to be provided in 2026, don't include these expenses in column (d) of line 2 for 2025. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than three qualifying persons, see the instructions and check this box [ ]

Table with 4 columns: (a) Qualifying person's name, (b) Qualifying person's social security number, (c) Check here if the qualifying person was over age 12 and was disabled, (d) Qualified expenses. Row 1: SPRUCE, PINE, 400-00-0042, [ ], 3,600.

Summary table for lines 3-11. Line 3: 3,000; Line 4: 115,500; Line 5: 115,500; Line 6: 3,000; Line 7: 115,500; Line 8: X.20; Line 9a: 600; Line 9b: [ ]; Line 9c: 600; Line 10: 13,388; Line 11: 600.

**SCHEDULE 8812  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Credits for Qualifying Children  
and Other Dependents**

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

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

OMB No. 1545-0074

**2025**

Attachment  
Sequence No. **47**

Name(s) shown on return

Your social security number

PONEROSA PINE

400-00-6001

**Part I Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11a of your Form 1040, 1040-SR, or 1040-NR	<b>1</b>	115,500
<b>2a</b>	Enter income from Puerto Rico that you excluded	<b>2a</b>	
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555	<b>2b</b>	
<b>c</b>	Enter the amount from line 15 of your Form 4563	<b>2c</b>	
<b>d</b>	Add lines 2a through 2c	<b>2d</b>	
<b>3</b>	Add lines 1 and 2d	<b>3</b>	115,500
<b>4</b>	Number of qualifying children under age 17 with the required social security number	<b>4</b>	1
<b>5</b>	Multiply line 4 by \$2,200	<b>5</b>	2,200
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	<b>6</b>	
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
<b>7</b>	Multiply line 6 by \$500	<b>7</b>	
<b>8</b>	Add lines 5 and 7	<b>8</b>	2,200
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly-\$400,000 • All other filing statuses-\$200,000	<b>9</b>	200,000
<b>10</b>	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	<b>10</b>	0
<b>11</b>	Multiply line 10 by 5% (0.05)	<b>11</b>	
<b>12</b>	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> <b>No. Stop here.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.	<b>12</b>	2,200
<b>13</b>	Enter the amount from <b>Credit Limit Worksheet A</b>	<b>13</b>	12,788
<b>14</b>	Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b>	<b>14</b>	2,200

**Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040 or Form 1040-SR through line 27a (or Form 1040-NR through line 26) (also complete Schedule 3 (Form 1040), line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2025 Created 7/30/25

EEA

**Part II-A Additional Child Tax Credit for All Filers**

**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

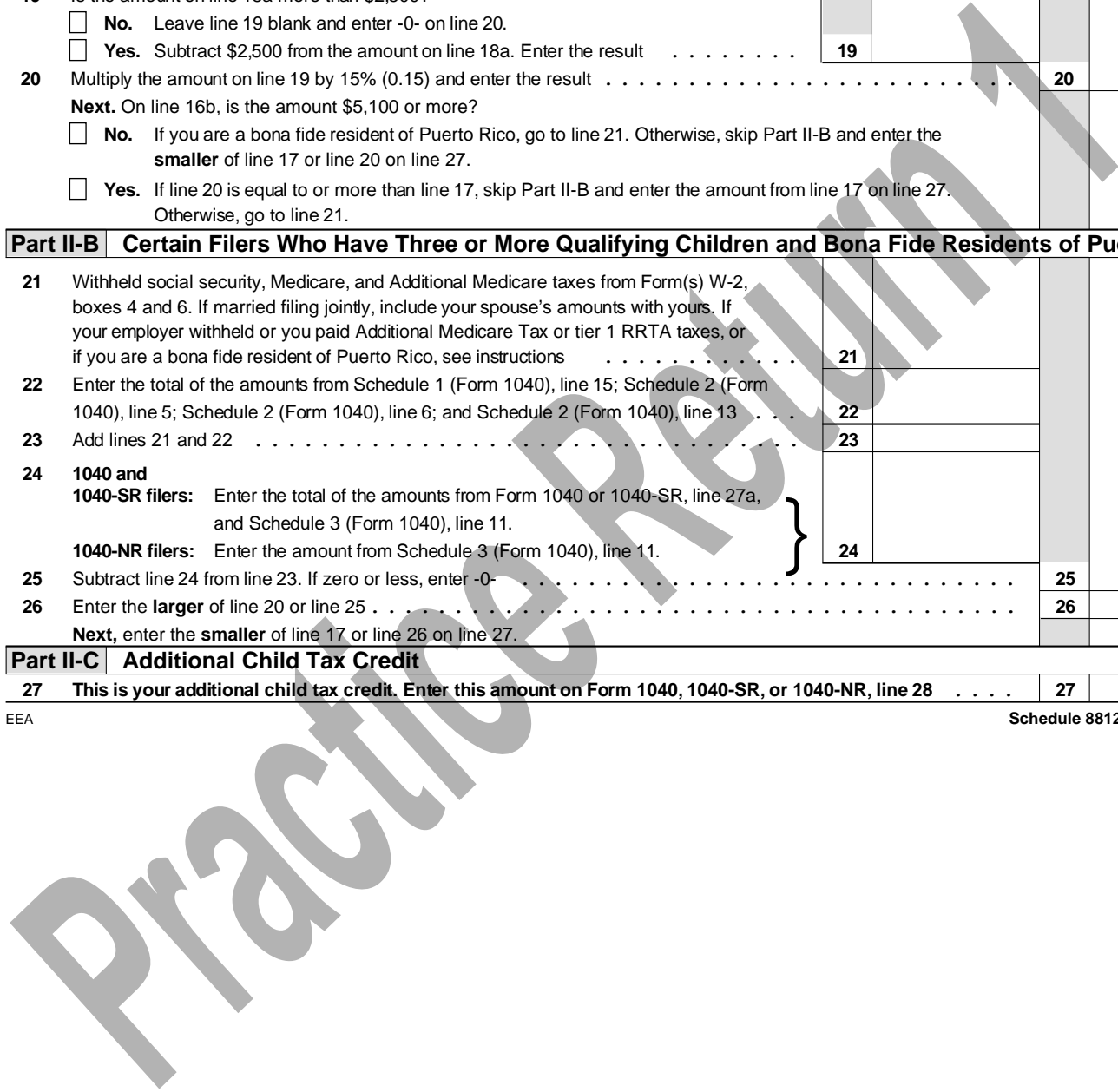
<b>15</b>	Reserved for future use . . . . .	<b>15</b>	
<b>16a</b>	Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit . . . . .	<b>16a</b>	0
<b>b</b>	Number of qualifying children under age 17 with the required social security number: _____ x \$1,700. Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit . . . . .	<b>16b</b>	
	<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.		
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .	<b>17</b>	
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b>	
<b>b</b>	Nontaxable combat pay (see instructions) . . . . .	<b>18b</b>	
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>	
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 16b, is the amount \$5,100 or more? <input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	<b>20</b>	

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

<b>21</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions . . . . .	<b>21</b>	
<b>22</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . . . . .	<b>22</b>	
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>	
<b>24</b>	<b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }	<b>24</b>	
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b>	
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b>	

**Part II-C Additional Child Tax Credit**

<b>27</b>	<b>This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . .</b>	<b>27</b>	0
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### Paid Preparer's Due Diligence Checklist

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),  
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and  
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*  
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS.  
Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

Taxpayer name(s) shown on return <b>PONEROSA PINE</b>	Taxpayer identification number <b>400-00-6001</b>
Preparer's name <b>John Smith</b>	Preparer tax identification number <b>P11111111</b>

#### Part I Due Diligence Requirements

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

	Yes	No	N/A
<b>1</b> Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>4</b> Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>5</b> Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) . . . . . List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . <b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

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

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

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

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

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

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

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

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

**Part VI Eligibility Certification**

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

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

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

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

**Taxpayer Direct Deposit Statement**

(This page is not filed with the return. It is for your records only)

**2025**

Name(s) as shown on return

Tax ID Number

PONEROSA PINE

400-00-6001

Our tax return preparer has informed us that receiving a refund via direct deposit is more secure than receiving a paper check.

We understand that:

- The IRS has made changes to their refund processing in accordance with Executive Order 14247.
- We will receive IRS Notice CP53E requesting that we log in and create an account with the IRS and provide bank account information or an explanation for why it can't be provided.
- If we fail to provide bank account information, **the refund will be delayed for six (6) weeks.**

\_\_\_\_\_  
Taxpayer or Signing Officer Signature

01-02-2026  
Date

\_\_\_\_\_  
Spouse Signature

\_\_\_\_\_  
Date

Practice Return