

OMB No. 1545-0074

U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

	ent of the T Revenue Se		U.S. Virgin Islands, Guar For the year Jan. 1-Dec. 31,	-	-		of the Northern M , 2024, and e		lands, or P	uerto Rico , 20		202	4	
Your first name and initia				,	Last r	-	,,				-l locial se	curity num	nber	
										· · · · · · · · · · · · · · · · · · ·				
If a joint return, spouse's first name and initial				Last r	Last name				Spouse's social security number					
Home a	address (nu	umber, st	reet, and apt. no., or rural	route)										
City, to	wn or post	office, co	ommonwealth or territory,	and ZIP code										
Foreign country name						Foreign province/state/county				Foreign postal code				
At any dispos	time du e of a di	ring 202 gital as:	24, did you: (a) receiv set (or a financial inte	ve (as a rewa erest in a digit	rd, awaro al asset)	d, or payme)? (See instr	ent for property ructions)	or serv	vices); or	(b) sell, e	exchan	ge, or ot		
Part	Τ	otal Ta	ax and Credits (se	e instructio	ns)									
1	Filing s	tatus.	Check the box for yo	our filing state	us.									
	Sing	le 🗌	Married filing jointly	Married	parately (M	FS) 🗌 Head	of hous	sehold	🗌 Quali	fying s	urviving	spouse		
			the MFS box, enter s											
2			ildren. Complete on											
			than four qualifying		instruct									
	(a) First r	name La	ist name		(b) Child's	s social security	y numb	er (c) Child's	relatio	onship to	you	
3			ent tax from Schedu)) and applicable sch					3						
4								4						
5	Household employment taxes. Attach Schedule H (Form Additional Medicare Tax. Attach Form 8959							5						
6	Other taxes							6						
7			l lines 3 through 6								7			
8			d tax payments .					8						
9	Excess	social	security tax withheld					9						
10			d tax credit from Par					10						
11a	Additio	nal Meo	dicare Tax withheld.	Attach Form	8959		[11a						
b	Amount paid with request for extension of time to file					11b								
12	•	-	ts and credits. Add		0					· ·	12			
13						2. This is the amount you overpaid				· _	13			
14a			13 you want refund	led to you. If	Form 8						14a			
b	Routing					С	Туре: 🗌 С	neckin	g 🗌 Sa	ivings				
d 15	Account		er 13 you want applie	d to 2025 or	timatod	tox		15						
15 16			we. If line 7 is more				<u> </u> m line 7	15			16			
	Party	-	want to allow another					uctions.	Yes.	. Complet		ollowing.	No	
Designee		name no. num									ation			
Sign		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, a they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of w Your signature Date Date Date Date Date Date Date Dat									parer has		edge.	
Here		enter it l								re	. raoniti	,	,	
Joint return? See instructions. Keep a copy		Spouse's signature. If a joint return, both must sign.					PIN, enter			sent your spouse an Identity Protection it here				
for your records.		Prepare	Preparer's name Preparer's signature Date									PTIN		
Paid										Check self-err	ifif			
Preparer		Firm's name								irm's EIN				
Use Only		Firm's address									Phone no.			
	-								I					

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

Cat. No. 17184B www.irs.gov/Form1040SS

Form 10	40-SS (2024)		Page 2					
Part	Bona Fide Residents of Puerto Rico Claiming Additional Child T	ax Credit (see instructions)						
1	Do you have one or more qualifying children under age 17 with the required social security number?							
	No. Stop. You can't claim the credit.							
	Yes. Go to line 2.							
2	Number of qualifying children under age 17 with the required social security numl	ber:						
	x \$1,700							
3	Enter your modified adjusted gross income	3						
4	Enter the amount shown below for your filing status	4						
•	• Married filing jointly – \$400,000							
	• All other filing statuses – \$200,000							
5	Is the amount on line 3 more than the amount on line 4?							
Ū	\square No. Leave line 5 blank. Enter the amount from line 2 on line 11, and go to							
	line 12.							
	□ Yes. Subtract line 4 from line 3. If the result isn't a multiple of \$1,000,							
	increase it to the next multiple of \$1,000 (for example, increase \$425 to							
	\$1,000, increase \$1,025 to \$2,000, etc.)	5						
6	Multiply the amount on line 5 by 5% (0.05)	6						
7	Number of qualifying children from line 2 x \$2,000	7						
8	Number of other dependents, including children who are not under age 17:							
	x \$500. See instructions	8						
9	Add lines 7 and 8	9						
10	Is the amount on line 9 more than the amount on line 6?							
	No. Stop. You can't claim the credit.							
	□ Yes. Subtract line 6 from line 9	10						
11	Enter the smaller of line 2 or line 10	11						
12a	Enter one-half of self-employment tax from Part I, line 3	12a						
b	Enter one-half of the Additional Medicare Tax on self-employment income							
	from Form 8959, line 13	12b						
С	Add lines 12a and 12b	12c						
13a	Enter the amount, if any, of withheld social security, Medicare, and Additional							
	Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR (attach copy of							
	form(s)). If married filing jointly, include your spouse's amounts with yours	13a						
b	Enter the amount reported on Part I, line 6, if any, of employee social security							
	and Medicare tax on tips not reported to employer from Form 4137	13b						
с	Enter the amount reported on Part I, line 6, if any, of uncollected employee							
	social security and Medicare tax on wages from Form 8919	13c						
d	Enter the amount reported on Part I, line 6, if any, of uncollected employee							
	social security tax and Medicare tax on tips and group-term life insurance	13d						
е	Enter the amount, if any, of Additional Medicare Tax on Medicare wages from							
	Form 8959, line 7	13e						
f	Add lines 13a through 13e	13f						
14	Add lines 12c and 13f	14						
15	Enter the amount, if any, of Additional Medicare Tax withheld from Form 8959,							
	line 22	15						
16	Subtract line 15 from line 14	16						
17	Enter the amount, if any, from Part I, line 9	17						
18	Is the amount on line 16 more than the amount on line 17?							
	No. Stop. You can't claim the credit.							
	□ Yes. Subtract line 17 from line 16	18						
19	Additional child tax credit. Enter the smaller of line 11 or line 18 here and on Pa	rt I, line 10 19						
		Form 1040-\$	SS (2024)					