



**2024 Federal Tax Return Filing**  
**Instructions**  
**FOR THE YEAR ENDING**  
 December 31, 2024

<b>Prepared for</b>	CARLOS A CEJA	
<b>Tax Summary</b>	Gross Income.....	\$46102
	Adjusted Gross Income.....	\$45007
	Total Deductions.....	\$17481
	Total Taxable Income.....	\$27526
	Total Tax.....	\$5261
	Total Payments.....	\$2147
	Refund Amount.....	\$0
	Amount You Owe.....	\$3114
<b>Make check payable to</b>		
<b>Mailing Address</b>	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.	

**Instructions**

If you e-filed your return and it has been accepted, you will get notified via text or email if you opted for that option.

You have a balance due, but elected to have it electronically withdrawn.

Keep a copy of your return and supporting documents for your records.



**2024 STATE TAX RETURN FILING  
INSTRUCTIONS  
NEW JERSEY  
FOR THE YEAR ENDING  
December 31, 2024**

<b>Prepared for</b>	CARLOS A CEJA																					
<b>Tax Summary</b>	<table><tr><td>Adjusted Gross Income.....</td><td>\$</td><td>40,000</td></tr><tr><td>Total Deductions.....</td><td>\$</td><td>3,376</td></tr><tr><td>Total Taxable Income.....</td><td>\$</td><td>36,624</td></tr><tr><td>Total Tax.....</td><td>\$</td><td>599</td></tr><tr><td>Total Payments.....</td><td>\$</td><td>436</td></tr><tr><td>Refund Amount.....</td><td>\$</td><td>0</td></tr><tr><td>Amount You Owe.....</td><td>\$</td><td>163</td></tr></table>	Adjusted Gross Income.....	\$	40,000	Total Deductions.....	\$	3,376	Total Taxable Income.....	\$	36,624	Total Tax.....	\$	599	Total Payments.....	\$	436	Refund Amount.....	\$	0	Amount You Owe.....	\$	163
Adjusted Gross Income.....	\$	40,000																				
Total Deductions.....	\$	3,376																				
Total Taxable Income.....	\$	36,624																				
Total Tax.....	\$	599																				
Total Payments.....	\$	436																				
Refund Amount.....	\$	0																				
Amount You Owe.....	\$	163																				
<b>Make check payable to</b>	New Jersey Department of Revenue																					
<b>Mailing Address</b>	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.																					

**Special Instructions**

## 2024 TWO YEAR COMPARISON

CARLOS A CEJA  
620-17-0626

Keep for Your Records

	2024	2023	Difference
Filing status .....	Single	Single	
<b>INCOME:</b>			
Wages, salaries, tips, etc. ....	24,500	35,500	-11,000
Interest income .....			
Ordinary dividend income .....			
IRA distributions and pension income .....			
Taxable social security income .....			
Capital gain or (loss) (Schedule D) .....			
<b>Schedule 1 - Income</b>			
Refunds of state and local taxes .....			
Alimony received .....			
Business income or (loss) (Schedule C) .....	15,500		15,500
Other gains or (losses) (Form 4797) .....			
Rental real estate, partnerships, estates, etc. (Schedule E) .....			
Farm income or (loss) (Schedule F) .....			
Unemployment compensation .....	6,102	3,654	2,448
Other income .....			
<b>Total income</b> .....	<b>46,102</b>	<b>39,154</b>	<b>6,948</b>
<b>ADJUSTMENTS:</b>			
<b>Schedule 1 - Adjustments</b>			
Educator expenses .....			
Busn expenses for reservists, performing artists, etc .....			
Health savings account deduction .....			
Moving expenses .....			
Deductible part of self-employment tax .....	1,095		1,095
Self-employed SEP, SIMPLE and qualified plans deduction .....			
Self-employed health insurance .....			
Penalty on early withdrawal of savings .....			
Alimony paid .....			
IRA contributions .....			
Student loan interest deduction .....			
Archer MSA deduction .....			
Other adjustments .....			
<b>Total adjustments</b> .....	<b>1,095</b>		<b>1,095</b>
<b>ADJUSTED GROSS INCOME:</b> .....	<b>45,007</b>	<b>39,154</b>	<b>5,853</b>
<b>DEDUCTIONS:</b>			
Standard deduction or Itemized deductions .....	14,600	13,850	750
Charitable contributions if taking standard deduction .....	N/A		
If itemized, Schedule A deductions:			
Medical and dental expenses .....			
Sales, income, and other taxes paid .....	683		683
Interest paid .....			
Gifts to charity .....			
Casualty and theft losses .....			
Other miscellaneous deductions .....			
Qualified business income deduction .....	2,881		2,881
<b>TAXABLE INCOME:</b> .....	<b>27,526</b>	<b>25,304</b>	<b>2,222</b>

## 2024 TWO YEAR COMPARISON

CARLOS A CEJA  
620-17-0626

Keep for Your Records

	2024	2023	Difference
<b>TAX COMPUTATION (BEFORE CREDITS):</b>			
Tax .....	3,071	2,819	252
Tax calculation method .....	TABLE	Table	
<b>Schedule 2 - Taxes</b>			
Additions to Tax .....			
Alternative minimum tax .....			
Total taxes .....	3,071	2,819	252
Tax rate .....	12%	12%	
<b>CREDITS:</b>			
Child and other dependents tax credit .....			
<b>Schedule 3 - Non-Refundable Credits</b>			
Foreign tax credit .....			
Child care credit .....			
Education credit .....			
Retirement savings contribution credit .....			
Other credits .....			
<b>Total credits</b> .....			
<b>OTHER TAXES:</b>			
<b>Schedule 2 - Other Taxes</b>			
Self-employment tax .....	2,190		2,190
Additional tax on IRAs .....			
Other taxes .....			
<b>TOTAL TAXES:</b> .....	5,261	2,819	2,442
<b>PAYMENTS:</b>			
Federal income tax withheld .....	2,147	2,817	-670
Estimated payments made .....			
Earned income credit .....			
Refundable child tax credit or additional child tax credit .....			
American opportunity credit .....			
<b>Schedule 3 - Refundable Credits &amp; Payments</b>			
ACA premium tax credit .....			
Qualified sick and family leave credit .....			
Other payments .....			
<b>Total payments</b> .....	2,147	2,817	-670
<b>AMOUNT DUE / REFUND:</b>			
Amount overpaid .....			
Overpayment applied to next year .....			
<b>Refund</b> .....			
<b>Amount due</b> .....	3,114	2	3,112
Penalty .....			

Tax Calculation Methods:

Sch D = Sch D tax worksheet  
Sch J = Inc Aver for Farmer/Fisherman  
FEITW = Foreign Earned Income Tax WS

QDCGTW = Qual Div Cap Gain Tax WS  
F8615 = Child with unearned income

TCW = Tax Comp Worksheet (rates)  
TABLE = Tax Table

For the year Jan. 1--Dec. 31, 2024, or other tax year beginning \_\_\_\_\_, 2024, ending \_\_\_\_\_, 20\_\_\_\_ See separate instructions.

Your first name and middle initial: **CARLOS A** Last name: **CEJA** Your social security number: **620-17-0626**

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. **432A BRICK BOULEVARD** Apt. no. \_\_\_\_\_  
 City, town, or post office. If you have a foreign address, also complete spaces below. **BRICK** State: **NJ** ZIP code: **08723**  
 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  Married filing separately (MFS)  Head of household (HOH)  
 Married filing jointly (even if only one had income)  Qualifying surviving spouse (QSS)  
 Check only one box.  
 If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:  
 If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): \_\_\_\_\_

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

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

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

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
				Child tax credit	Credit for other dependents

<b>Income</b>	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .	<b>1a</b> 24,500
<b>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.</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 29 . . . . .	<b>1f</b> _____
	<b>g</b> Wages from Form 8919, line 6 . . . . .	<b>1g</b> _____
	<b>h</b> Other earned income (see instructions) . . . . .	<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> 24,500

<b>Attach Sch. B if required.</b>	<b>2a</b> Tax-exempt interest . . . . . <b>2a</b> _____	<b>b</b> Taxable interest . . . . . <b>2b</b> _____
	<b>3a</b> Qualified dividends . . . . . <b>3a</b> _____	<b>b</b> Ordinary dividends . . . . . <b>3b</b> _____
	<b>4a</b> IRA distributions . . . . . <b>4a</b> _____	<b>b</b> Taxable amount . . . . . <b>4b</b> _____
	<b>5a</b> Pensions and annuities . . . . . <b>5a</b> _____	<b>b</b> Taxable amount . . . . . <b>5b</b> _____
	<b>6a</b> Social security benefits . . . . . <b>6a</b> _____	<b>b</b> Taxable amount . . . . . <b>6b</b> _____
	<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>	
	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b> _____
	<b>8</b> Additional income from Schedule 1, line 10 . . . . .	<b>8</b> 21,602
	<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .	<b>9</b> 46,102
	<b>10</b> Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b> 1,095
	<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	<b>11</b> 45,007
	<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b> 14,600
	<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b> 2,881
	<b>14</b> Add lines 12 and 13 . . . . .	<b>14</b> 17,481
	<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>15</b> 27,526

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2024)

Table with columns for line numbers (16-24) and amounts. Includes sections for Tax and Credits, with sub-sections for Tax, Amount from Schedule 2, Add lines, Child tax credit, Amount from Schedule 3, Add lines, Subtract line, and Other taxes.

Table with columns for line numbers (25-33) and amounts. Includes sections for Payments (Federal income tax withheld, 2024 estimated tax payments) and Refund (Amount you overpaid, total payments).

Table with columns for line numbers (34-38) and amounts. Includes sections for Refund (Amount you overpaid, applied to 2025 estimated tax) and Amount You Owe (amount you owe, estimated tax penalty).

Third Party Designee section. Includes a checkbox for 'Yes' and 'No', and fields for Designee's name (HRB TAX GROUP INC), Phone (732-886-0035), and Personal identification number (00329).

Sign Here section. Includes a declaration of truth and fields for Your signature, Date, Your occupation (CLIMBER), Spouse's signature, Date, Spouse's occupation, and contact information (Phone: 7329481596, Email: CARLOS211CEJA@HOTMAIL.COM).

Paid Preparer Use Only section. Includes fields for Preparer's name (GINNINA RIVERA), signature, Date (03/29/2025), PTIN (P03248431), Firm's name (HRB TAX GROUP INC), address (220 3RD ST LAKEWOOD NJ 08701), and Firm's EIN (431871840).

Go to www.irs.gov/Form1040 for instructions and the latest information. Form 1040 (2024)

SCHEDULE 1

(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2024

Department of the Treasury Internal Revenue Service

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

Attachment Sequence No. 01

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

CARLOS A CEJA

Your social security number

620-17-0626

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

Table with 10 main rows and sub-rows (8a-8z) for 'Other income'. Includes columns for line numbers and amounts. Total additional income is 21,602.

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

Schedule 1 (Form 1040) 2024

**Part II Adjustments to Income**

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	1,095
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	
	b Recipient's SSN			
	c Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
	a Jury duty pay (see instructions)	24a		
	b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
	c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
	d Reforestation amortization and expenses	24d		
	e Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
	f Contributions to section 501(c)(18)(D) pension plans	24f		
	g Contributions by certain chaplains to section 403(b) plans	24g		
	h Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
	i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
	j Housing deduction from Form 2555	24j		
	k Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
	z Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	1,095

**SCHEDULE 2**  
**(Form 1040)**

**Additional Taxes**

OMB No. 1545-0074

**2024**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Attachment  
Sequence No. **02**

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

Your social security number

CARLOS A CEJA

620-17-0626

**Part I Tax**

<b>1</b>	Additions to tax:			
<b>a</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>1a</b>		
<b>b</b>	Repayment of new clean vehicle credits(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936) . . . . .	<b>1b</b>		
<b>c</b>	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936). . . . .	<b>1c</b>		
<b>d</b>	Recapture of net EPE from Form 4255, line 2a, column (l) . . . . .	<b>1d</b>		
<b>e</b>	Excessive payments (EP) from Form 4255. Check applicable box and enter amount.			
	(i) <input type="checkbox"/> Line 1a, column (n)                      (ii) <input type="checkbox"/> Line 1c, column (n)			
	(iii) <input type="checkbox"/> Line 1d, column (n)                      (iv) <input type="checkbox"/> Line 2a, column (n) . . . . .	<b>1e</b>		
<b>f</b>	20% EP from Form 4255. Check applicable box and enter amount. See instructions.			
	(i) <input type="checkbox"/> Line 1a, column (o)                      (ii) <input type="checkbox"/> Line 1c, column (o)			
	(iii) <input type="checkbox"/> Line 1d, column (o)                      (iv) <input type="checkbox"/> Line 2a, column (o) . . . . .	<b>1f</b>		
<b>y</b>	Other additions to tax (see instructions):	<b>1y</b>		
<b>z</b>	Add lines 1a through 1y . . . . .		<b>1z</b>	
<b>2</b>	Alternative minimum tax. Attach Form 6251 . . . . .		<b>2</b>	
<b>3</b>	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .		<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>		2,190
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>		
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>		
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>		
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>	<b>8</b>		
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>		
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>		
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>		
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>		
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>		
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>		
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>		
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>		

(continued on page 2)

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

Schedule 2 (Form 1040) 2024

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:			
<b>a</b>	Recapture of other credits. List type, form number, and amount:			
		<b>17a</b>		
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>		
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>		
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>		
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>		
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>		
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>		
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>		
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>		
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>		
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>		
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>		
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>		
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>		
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>		
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>		
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>		
<b>z</b>	Any other taxes. List type and amount:			
		<b>17z</b>		
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .		<b>18</b>	
<b>19</b>	Recapture of net EPE from Form 4255, line 1d, column (l) . . . . .		<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>		
<b>21</b>	Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .		<b>21</b>	2,190

# Underpayment of Estimated Tax by Individuals, Estates, and Trusts

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/Form2210](http://www.irs.gov/Form2210) for instructions and the latest information.

Attachment  
Sequence No. **06**

Name(s) shown on tax return  
CARLOS A CEJA

Identifying number  
620-17-0626

### Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000?

Yes → **Don't file Form 2210.** You don't owe a penalty.

No ↓

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?

Yes → You **don't** owe a penalty. **Don't** file Form 2210 unless **box E** in Part II applies, then file page 1 of Form 2210.

No ↓

You may owe a penalty. Does any box in Part II below apply?

Yes → You **must** file Form 2210. Does box **B, C, or D** in Part II apply?

No ↓      Yes → You must figure your penalty.

**Don't file Form 2210.** You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **don't file Form 2210.**

You **aren't** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

### Part I Required Annual Payment

1 Enter your 2024 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	3,071
2 Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	2,190
3 Other payments and refundable credits (see instructions)	3	( )
4 Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>	4	5,261
5 Multiply line 4 by 90% (0.90)	5	4,735
6 Withholding taxes. <b>Don't</b> include estimated tax payments. See instructions	6	2,147
7 Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>	7	3,114
8 Maximum required annual payment based on prior year's tax (see instructions)	8	2,819
9 <b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8	9	2,819

**Next:** Is line 9 more than line 6?

- No.** You **don't** owe a penalty. **Don't** file Form 2210 unless box **E** below applies.
- Yes.** You may owe a penalty, but **don't** file Form 2210 unless one or more boxes in Part II below applies.
- If box **B, C, or D** applies, you must figure your penalty and file Form 2210.
  - If box **A or E** applies (but not **B, C, or D**), file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

### Part II Reasons for Filing. Check applicable boxes. If none apply, **don't** file Form 2210.

- A  You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty. CLIENT WILL PAY TOTAL DUE APRIL 15
- B  You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C  Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D  Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E  You filed or are filing a joint return for either 2023 or 2024, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C, or D** applies).

**For Paperwork Reduction Act Notice, see separate instructions.**

**Part III Penalty Computation** (See the instructions if you're filing Form 1040-NR.)

Section A – Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/24	(b) 6/15/24	(c) 9/15/24	(d) 1/15/25
<b>10 Required installments.</b> If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions . . . .	<b>10</b>	705	705	705	705
<b>11 Estimated tax paid and tax withheld</b> (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. <b>Don't file Form 2210 unless you checked a box in Part II.</b> . . .	<b>11</b>	537	537	537	536

Complete lines 12 through 18 of one column before going to line 12 of the next column.

<b>12</b> Enter the amount, if any, from line 18 in the previous column . . . . .	<b>12</b>				
<b>13</b> Add lines 11 and 12 . . . . .	<b>13</b>		537	537	536
<b>14</b> Add the amounts on lines 16 and 17 in the previous column . . . . .	<b>14</b>		168	336	504
<b>15</b> Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11 . . . .	<b>15</b>	537	369	201	32
<b>16</b> If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- . . . . .	<b>16</b>		0	0	
<b>17 Underpayment.</b> If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 . . . . .	<b>17</b>	168	336	504	673
<b>18 Overpayment.</b> If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column . . . . .	<b>18</b>				

**Section B – Figure the Penalty** (Use the Worksheet for Form 2210, Part III, Section B -- Figure the Penalty in the instructions.)

<b>19 Penalty.</b> Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B -- Figure the Penalty. Include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. <b>Don't file Form 2210 unless you checked a box in Part II.</b> . . . . . WAIVER.. (\$34) . . . .	<b>19</b>				
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Form 2210 (2024)

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: CARLOS A CEJA Social security number (SSN): 620-17-0626

A Principal business or profession, including product or service (see instructions): UNCLASSIFIED ESTABLISHMENTS (UNABLE TO CLASSIFY) B Enter code from instructions: 999000

C Business name. If no separate business name, leave blank. D Employer ID no. (EIN) (see instr.)

E Business address (including suite or room no.): 432A BRICK BOULEVARD City, town or post office, state, and ZIP code: BRICK, NJ 08723

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 Yes [ ] No [X]

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 [ ] No [X]

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

Part I Income

Table with 7 rows for income items: 1 Gross receipts or sales (15,500), 2 Returns and allowances, 3 Subtract line 2 from line 1 (15,500), 4 Cost of goods sold, 5 Gross profit (15,500), 6 Other income, 7 Gross income (15,500)

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

Table with 27 rows for expense items: 8 Advertising, 9 Car and truck expenses, 10 Commissions and fees, 11 Contract labor, 12 Depletion, 13 Depreciation and section 179 expense deduction, 14 Employee benefit programs, 15 Insurance, 16 Interest, 17 Legal and professional services, 18 Office expense, 19 Pension & profit-sharing plans, 20 Rent or lease, 21 Repairs and maintenance, 22 Supplies, 23 Taxes and licenses, 24 Travel and meals, 25 Utilities, 26 Wages, 27a Other expenses, 27b Energy efficient commercial bldgs deduction

28 Total expenses before expenses for business use of home. Add lines 8 through 27b

29 Tentative profit or (loss). Subtract line 28 from line 7

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

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.

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.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2024

**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service

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

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

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

Social security number of person

CARLOS A CEJA

with self-employment income 620-17-0626

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ . . . . .	<b>1b</b>	( )
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order . . . . .	<b>2</b>	15,500
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	15,500
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . .	<b>4a</b>	14,314
<b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>	
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue . . . . .	<b>4c</b>	14,314
<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income . . . . .	<b>5a</b>	
<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	0
<b>6</b> Add lines 4c and 5b . . . . .	<b>6</b>	14,314
<b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2024 . . . . .	<b>7</b>	168,600
<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$168,600 or more, skip lines 8b through 10, and go to line 11 . . . . .	<b>8a</b>	24,500
<b>b</b> Unreported tips subject to social security tax from Form 4137, line 10 . . . . .	<b>8b</b>	
<b>c</b> Wages subject to social security tax from Form 8919, line 10 . . . . .	<b>8c</b>	
<b>d</b> Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	24,500
<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .	<b>9</b>	144,100
<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) . . . . .	<b>10</b>	1,775
<b>11</b> Multiply line 6 by 2.9% (0.029) . . . . .	<b>11</b>	415
<b>12 Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3</b> . . . . .	<b>12</b>	2,190
<b>13 Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b> . . . . .	<b>13</b>	1,095

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

Schedule SE (Form 1040) 2024

## Qualified Business Income Deduction Simplified Computation

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Name(s) shown on return  CARLOS A CEJA	Your taxpayer identification number  620-17-0626
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**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	UNCLASSIFIED ESTABLISHMENTS (UNABLE TO	620-17-0626	14,405
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c) . . .	2	14,405
3	Qualified business net (loss) carryforward from the prior year . . . . .	3	( )
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- . . .	4	14,405
5	Qualified business income component. Multiply line 4 by 20% (0.20) . . . . .	5	2,881
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	0
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	2,881
11	Taxable income before qualified business income deduction (see instructions) . . . . .	11	30,407
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	30,407
14	Income limitation. Multiply line 13 by 20% (0.20) . . . . .	14	6,081
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	2,881
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0- . . . . .	16	( )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0- . . . . .	17	( )

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

# IRS e-file Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**  
 ▶ **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name <b>CARLOS A CEJA</b>	Social security number <b>620-17-0626</b>
Spouse's name	Spouse's social security number

**Part I Tax Return Information -- Tax Year Ending December 31, 2024** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income . . . . .	<b>1</b>	45,007
2 Total tax . . . . .	<b>2</b>	5,261
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	<b>3</b>	2,147
4 Amount you want refunded to you . . . . .	<b>4</b>	
5 Amount you owe . . . . .	<b>5</b>	3,114

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and 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 from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions 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. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

- I authorize HRB TAX GROUP INC to enter or generate my PIN 10626 as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ SIGNATURE AND DATE ON FILE Date ▶ 03-29-2025

**Spouse's PIN: check one box only**

- I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Practitioner PIN Method Returns Only -- continue below**

**Part III Certification and Authentication -- Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 22345700329  
**Don't enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 03-29-2025

**ERO Must Retain This Form -- See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

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

**2024 WAGES AND SALARIES SUMMARY ATTACHMENT**

CARLOS A CEJA  
620-17-0626

Employer Name	Employer EIN	T or S	Wages	Federal Withholding	Social Security Tax Withheld	State	State Wages	State Tax Withheld	Local Tax Withheld
GMX TREE SERVICE LLC	27-3238046	T	24,500	1,535	1,519	NJ	24,500	436	

Total 24,500 1,535 1,519 24,500 436

**2024 FEDERAL TAX WITHHOLDINGS ATTACHMENT**

CARLOS A CEJA  
620-17-0626

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1099-G	NEW JERSEY DEPARTMENT OF L	612
W-2	GMX TREE SERVICE LLC	1,535

Total to Form 1040/1040-SR line 25d 2,147

**2024 QUALIFIED BUSINESS INCOME DEDUCTION WORKSHEET  
DETAIL BY BUSINESS**

CARLOS A CEJA

620-17-0626

Schedule/Form	SchC # 1
Business Name	UNCLASSI
EIN/SSN	620-17-0626
Business Type	Non-Spec
Included in Aggregation #	
PTP Income	No
<b>Qualified Business Income (QBI)</b>	
1. Specified Business Income/Loss from Sch/Form	
2. Non-Specified Business Income/Loss from Sch/Form	15500
Less applicable adjustments from 1040 Schedule 1 (includes SE Tax, SEHIN, & Qual Retirement plans)	-1095
3. QBID Qualified Losses and ST Gains from Asset Disposition	
4. Net Qualified Business Income (QBI) (sum L1 - L3)	14405
<b>Qualified Other Income (QOI)</b>	
5. Qualified REIT Sec 199A Dividends from 1099-DIV and K-1s	
6. Qualified Other Income from PTPs	
7. QOI Qualified Losses and ST Gains from Disposition incl Sale of PTP	
8. Net Qualified Other Income (QOI) (L5 + L6 + L7)	
9. Net QBI and QOI (L4 + L8)	14405

## 2025 CARRYFORWARD INFORMATION

CARLOS A CEJA  
620-17-0626

**Keep for Your Records**

Itemized Returns Only – 2024 state and local tax refund (this amount will be proforma'd to

Taxable Refund Worksheet directly and may not be taxable in 2025)

Charitable contributions carryover to 2025 .....	
Estimated short-term capital loss carryover .....	
Estimated long-term capital loss carryover .....	
2024 tax liability (for 2025 Form 2210 purposes) .....	5,261
Form 8839: 2024 carryover of unqualified expenses .....	
Refund amount applied to 2025 .....	
Disallowed investment interest in 2024 .....	
Additional state taxes paid .....	
Form 8396: Mortgage interest credit from 2022 .....	
Mortgage interest credit from 2023 .....	
Mortgage interest credit from 2024 .....	
Form 8801: Minimum tax credit carryforward .....	0
Potential 2025 IRA contribution from 2024 tax refund .....	

NOL carryforward:		Regular Tax	AMT Tax
from 2004		from 2014	
from 2005		from 2015	
from 2006		from 2016	
from 2007		from 2017	
from 2008		from 2018	
from 2009		from 2019	
from 2010		from 2020	
from 2011		from 2021	
from 2012		from 2022	
from 2013		from 2023	
Gross NOL generated in 2024 .....		Gross AMT NOL generated in 2024 .....	
To be absorbed in carryback period .....		To be absorbed in carryback period .....	
Net carryforward from 2024 .....		Net carryforward from 2024 .....	
Total carryforward to 2025 .....		Total carryforward to 2025 .....	

- The amounts carried to next year from Schedule(s) E, pages 1 and/or 2, are found on Form 8582, Worksheet 6. Carryover AMT amounts are found on the AMT Form 8582, Worksheet 6.
- Foreign Tax Credit carryforward to 2025 .....
- General Business Credit carryforward to 2025 .....
- First-Time Homebuyer Credit Repayment carryforward to 2025 .....
- If there are Form(s) 6252 in this tax return, the gross profit ratio and prior payments received (including the current year payments) will carry forward from each Form 6252.
- Amounts from Form 6251, lines 16 through 18, lines 27 and 28 are automatically carried forward to 2025.

2024 FORM 2210 UNDERPAYMENT PENALTY WORKSHEET

CARLOS A CEJA

620-17-0626

Due Date	PAYMENT ALLOCATION				Total
	4/15/2024	6/15/2024	9/15/2024	1/15/2025	
Required Installment	705	705	705	705	2,820

WITHHOLDING	04/15/2024	537				537
WITHHOLDING	06/17/2024	168				168
WITHHOLDING	06/17/2024		369			369
WITHHOLDING	09/16/2024		336			336
WITHHOLDING	09/16/2024			201		201
WITHHOLDING	01/15/2025			504		504
WITHHOLDING	01/15/2025				32	32

BALANCE DUE	04/15/2025				673	673
TOTAL PAYMENTS	04/15/2025	705	705	705	705	2,820

Transaction	Date	PENALTY CALCULATION					Penalty
		Beginning Balance	Amount	Adjusted Balance	Days Late	Interest Rate	
FIRST INSTALLMENT 4/15/2024							
REQUIRED INSTALLMENT	04/15/2024		705	705			
WITHHOLDING	04/15/2024	705	537	168			
WITHHOLDING	06/17/2024	168	168		63	8	2

TOTAL 1ST QTR PENALTY 2

SECOND INSTALLMENT 6/17/2024

REQUIRED	06/17		705	705			
INSTALLMENT	/2024						
WITHHOLDING	06/17	705	369	336			
	/2024						
RATE PERIOD CHANGE	04/01	336	336		13	8	1
	/2024						
WITHHOLDING	09/16	336	336		78	8	6
	/2024						

TOTAL 2ND QTR PENALTY 7

THIRD INSTALLMENT 9/16/2024

REQUIRED	09/15		705	705			
INSTALLMENT	/2024						
WITHHOLDING	09/16	705	201	504			
	/2024						
RATE PERIOD CHANGE	07/01	504	504		14	8	2
	/2024						
RATE PERIOD CHANGE	10/01	504	504		92	8	10
	/2024						
WITHHOLDING	01/15	504	504		15	7	1
	/2025						

TOTAL 3RD QTR PENALTY

13

FOURTH INSTALLMENT 1/15/2025

REQUIRED	01/15		705	705			
INSTALLMENT	/2025						
WITHHOLDING	01/15	705	32	673			
	/2025						
BALANCE DUE	04/15	673	673		90	7	12
	/2025						

TOTAL 4TH QTR PENALTY

12

TOTAL PENALTY

34

Supporting Schedule

2024

Name : CARLOS A CEJA

SSN : 620-17-0626

-----  
Form 2210

Waiver of Penalty Statement  
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CLIENT WILL PAY TOTAL DUE APRIL 15 2025

## 2024 NEW JERSEY TWO YEAR COMPARISON

CARLOS A CEJA  
620-17-0626

Keep for Your Records

	<b>Tax Year 2024</b>	<b>Tax Year 2023</b>	<b>Difference</b>
Filing status .....	<u>Single</u>	<u>Single</u>	
Residency status .....	<u>RESIDENT</u>	<u>RESIDENT</u>	
Number of exemptions claimed .....	<u>1</u>	<u>1</u>	
State Base Form Filed .....	NJ 1040	NJ 1040	

**INCOME, DEDUCTIONS AND ADJUSTMENTS:**

New Jersey Income .....	40000	35500	4500
Itemized/Standard Deduction .....			
Exemption Amount (Allowance) / Personal Exemptions .....	1000	1000	
Taxable Income .....	39000	34500	4500

**TAX, CREDIT AND PAYMENTS:**

New Jersey Tax .....	599	534	65
Credit for Taxes Paid to Another State .....			
Other Credits .....			
Net Tax .....	599	534	65
Income Tax Withheld .....	436	644	-208
Estimated Tax Payments .....			
Amount Paid with Extension .....			
Other payments including refundable credits .....		50	-50
Total Payments .....	436	694	-258

**REFUND OR BALANCE DUE**

Balance Due .....	163	535	-372
Underpayment Penalty .....			
Other Penalties and Interests .....			
Amount You Owe .....	163	535	-372
Overpayment .....			
Overpayment Applied to Estimated Payments .....			
Amount to be Refunded .....			

NJ DIVISION OF TAXATION  
REVENUE PROCESSING CENTER  
PO BOX 643  
TRENTON, NJ 08646-0643

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NJ DIVISION OF TAXATION  
REVENUE PROCESSING CENTER  
PO BOX 643  
TRENTON, NJ 08646-0643

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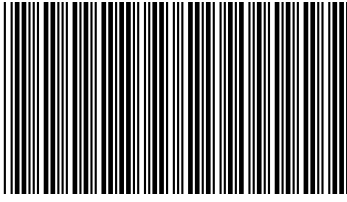
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2024 NJ-1040  
New Jersey Resident Income Tax Return

For Privacy Act Notification, See Instructions

1735

NJ-1040  
2024  
Page 1



040MP01240

Your Social Security Number (required)  
620170626

Last Name, First Name, Initial (Joint Filers enter first name and middle initial of each. Enter spouse's/CU partner's last name ONLY if different.)  
CEJA CARLOS A

Spouse's/CU Partner's SSN (if filing jointly)

County/Municipality Code (See Table page 52)  
1507

Home Address (Number and Street, including apartment number)  
432A BRICK BOULEVARD

City, Town, Post Office  
BRICK

State ZIP Code  
NJ 08723

Driver's License Number (Voluntary) (See instructions)  
C23251106102006

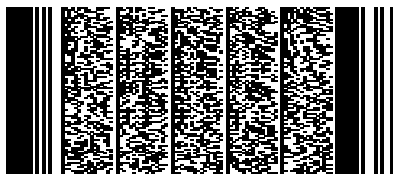
- Federal extension filed.
- The address above is a foreign address.
- Your address has changed.
- Death certificate is enclosed.
- Do not want a paper form next year.
- I authorize the Division of Taxation to discuss my return and enclosures with my preparer.
- NJ-1040-O is enclosed.

**Gubernatorial Elections Fund** Note: This does not reduce your refund or increase your balance due.

Do you want to designate \$1 to the Gubernatorial Elections Fund?	You	Yes	No
If joint return, does your spouse/CU partner want to designate \$1?	Spouse/CU Partner	Yes	No

**Direct Deposit Information**

dd1. Direct deposit indicator (1 for direct deposit, 4 for no direct deposit)	dd1.	4
dd2. Account type (C for checking, S for savings)	dd2.	
dd3. Fill in the checkbox if the direct deposit is going to an account outside the United States	dd3.	
dd4. Routing number	dd4.	
dd5. Account number	dd5.	





Name(s) as shown on Form NJ-1040  
CEJA CARLOS A

Your Social Security Number  
620170626

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Part-year residents, provide months/days you were a New Jersey resident during 2024:  
From: 24 To: 24

Fiscal year filers only:  
Enter month of your year end 2025

**Filing Status**  
Fill in only one.

- 1.  Single
- 2.  Married/CU Couple, filing joint return
- 3.  Married/CU Partner, filing separate return
- 4.  Head of Household Enter spouse's/CU partner's SSN
- 5.  Qualifying Widow(er)/Surviving CU Partner  
Indicate the year of your spouse's/CU partner's death: 2022 2023

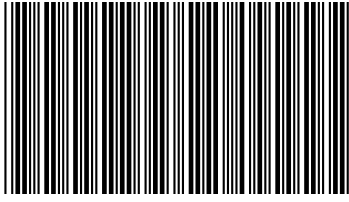
**Exemptions**

Fill in the boxes that apply. You must enter a total in the boxes to the right and complete the calculation.

6. Regular	<input checked="" type="checkbox"/>	Self	Spouse/CU Partner	Domestic Partner	1	x \$1,000 =	1000
7. Senior 65+ (Born in 1959 or earlier)	<input type="checkbox"/>	Self	Spouse/CU Partner			x \$1,000 =	
8. Blind/Disabled	<input type="checkbox"/>	Self	Spouse/CU Partner			x \$1,000 =	
9. Veteran	<input type="checkbox"/>	Self	Spouse/CU Partner			x \$6,000 =	
10. Qualified Dependent Children	<input type="checkbox"/>					x \$1,500 =	
11. Other Dependents	<input type="checkbox"/>					x \$1,500 =	
12. Dependents Attending Colleges (See instructions)	<input type="checkbox"/>					x \$1,000 =	
13. Total Exemption Amount (Add totals from the lines at 6 through 12)						13.	1000 .

14. Dependent Information. Provide the following information for each dependent.

Last Name, First Name, Middle Initial	Social Security Number	Birth Year	No Health Insurance
a.			
b.			
c.			
d.			

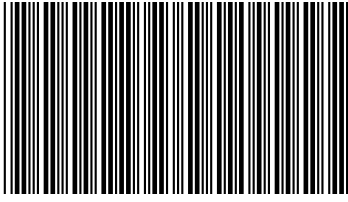


Name(s) as shown on Form NJ-1040  
CEJA CARLOS A

Your Social Security Number  
620170626

1735

15. Wages, salaries, tips, and other employee compensation (State wages from Box 16 of enclosed W-2(s)) (See instructions)	15.	24500	.	
16a. Taxable interest income (Enclose federal Schedule B if over \$1,500) (See instructions)	16a.	.	.	
16b. Tax-exempt interest income (Enclose Schedule) (See instructions) Do not include on line 16a	16b.	.	.	
17. Dividends	17.	.	.	
18. Net profits from business (Schedule NJ-BUS-1, Part I, line 4) (Enclose federal Schedule C)	18.	15500	.	
19. Net gains or income from disposition of property (Schedule NJ-DOP, line 4)	19.	.	.	
20a. Taxable pensions, annuities, and IRA distributions/withdrawals (See instructions)	20a.	.	.	
20b. Excludable pension, annuity, and IRA distributions/withdrawals	20b.	.	.	
21. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part II, line 4) (Enclose Schedule NJK-1 or federal Schedule K-1)	21.	.	.	
22. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part III, line 4) (Enclose Schedule NJ-K-1 or federal Schedule K-1)	22.	.	.	
23. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part IV, line 4)	23.	.	.	
24. Net gambling winnings (See instructions)	24.	.	.	
25. Alimony and separate maintenance payments received	25.	.	.	
26. Other (Enclose documents) (See instructions)	26.	.	.	
27. Total Income (Add lines 15, 16a, 17 through 20a, and 21 through 26)	27.	40000	.	
28a. Pension/Retirement Exclusion (See instructions)	28a.	.	.	
28b. Other Retirement Income Exclusion (See Worksheet D and instructions pages 20-21)	28b.	.	.	
28c. Total Exclusion Amount (Add lines 28a and 28b)	28c.	.	.	
29. New Jersey Gross Income (Subtract line 28c from line 27) (See instructions)	29.	40000	.	
30. Exemption Amount (Enter amount from line 13. Part-year residents see instr.)	30.	1000	.	
31. Medical Expenses (See Worksheet F and instructions)	31.	.	.	
32. Alimony and separate maintenance payments (See instructions)	32.	.	.	
33. Qualified Conservation Contribution	33.	.	.	
34. Health Enterprise Zone Deduction	34.	.	.	
35. Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, line 11)	35.	.	.	
36. Organ/Bone Marrow Donation Deduction (See instructions)	36.	.	.	
37a. NJBEST Deduction	37a.	.	.	
37b. NJCLASS Deduction	37b.	.	.	
37c. NJ Higher Ed. Tuition Deduction	37c.	.	.	
38. Total Exemptions and Deductions (Add lines 30 through 37c)	38.	1000	.	
39. Taxable Income (Subtract line 38 from line 29)	39.	39000	.	
40a. Total Property Taxes (18% of Rent) Paid (See instructions page 25)	40a.	2376	.	
40b. Indicate your residency status during 2024 (fill in only one)				
	Homeowner	<input checked="" type="checkbox"/>	Tenant	Both
41. Property Tax Deduction (From Worksheet H) (See instructions)	41.	2376	.	
42. New Jersey Taxable Income (Subtract line 41 from line 39)	42.	36624	.	
43. Tax on amount on line 42 (Tax Table page 54)	43.	599	.	
44. Credit For Income Taxes Paid to Other Jurisdictions (Enclose Schedule NJ-COJ) (See instructions)	44.	.	.	
Enter Code				
45. Balance of Tax (Subtract line 44 from line 43)	45.	599	.	
46. Sheltered Workshop Tax Credit	46.	.	.	
47. Gold Star Family Counseling Credit (See instructions)	47.	.	.	
48. Credit for Employer of Organ/Bone Marrow Donor (See instructions)	48.	.	.	
49. Total Credits (Add lines 46 through 48)	49.	.	.	
50. Balance of Tax After Credits (Subtract line 49 from line 45) If zero or less, make no entry	50.	599	.	
51. Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases (See instructions) If no Use Tax, enter 0	51.	0	.	
52. Interest on Underpayment of Estimated Tax	52.	.	.	
Fill in if Form NJ-2210 is enclosed				
53a. Fill in if anyone in your tax household does not currently have health insurance. (Enclose NJ-EZ Enroll form) (See instructions)	53a.	.	.	



040MP04240

Name(s) as shown on Form NJ-1040  
CEJA CARLOS A

Your Social Security Number  
620170626

1735

53b. If you indicated at line 53a that someone in your tax household does not have health insurance, fill in to allow Get Covered New Jersey to assist with obtaining coverage (See instructions)		53b.	
53c. Shared Responsibility Payment (See instructions)	REQUIRED Enclose Schedule NJ-HCC and fill in	X	53c.
54. Total Tax Due (Add lines 50 through 53c)		54.	599 .
55. Total NJ Income Tax Withheld (Enclose Forms W-2 and 1099) (Part-year residents, see instructions)		55.	436 .
56. Property Tax Credit (See instructions page 25)		56.	.
57. New Jersey Estimated Tax Payments/Credit from 2023 tax return		57.	.
58. New Jersey Earned Income Tax Credit (See instructions) Fill in if you had the IRS calculate your federal earned income credit Fill in if you are a CU couple claiming the NJ Earned Income Tax Credit		58.	.
59. Excess New Jersey UI/WF/SWF Withheld (Enclose Form NJ-2450) (See instructions)		59.	.
60. Excess New Jersey Disability Insurance Withheld (Enclose Form NJ-2450) (See instructions)		60.	.
61. Excess New Jersey Family Leave Insurance Withheld (Enclose Form NJ-2450) (See instructions)		61.	.
62. Wounded Warrior Caregivers Credit (See instructions)		62.	.
63. Pass-Through Business Alternative Income Tax Credit (See instructions)		63.	.
64. Child and Dependent Care Credit (See instructions) Fill in if you are a CU couple claiming the Child and Dependent Care Credit		64.	.
65. New Jersey Child Tax Credit (See instructions) Number of dependents age 5 or younger on 12/31/2024		65.	.
66. Total Withholdings, Credits, and Payments (Add lines 55 through 65)		66.	436 .
67. If line 66 is less than line 54, you have tax due. Subtract line 66 from line 54 and enter the amount you owe If you owe tax, you can still make a donation on lines 70 through 77.		67.	163 .
68. If the total on line 66 is more than line 54, you have an overpayment. Subtract line 54 from line 66 and enter the overpayment		68.	.
69. Amount from line 68 you want to credit to your 2025 tax		69.	.
70. Contribution to N.J. Endangered Wildlife Fund		70.	.
71. Contribution to N.J. Children's Trust Fund to Prevent Child Abuse		71.	.
72. Contribution to N.J. Vietnam Veterans' Memorial Fund		72.	.
73. Contribution to N.J. Breast Cancer Research Fund		73.	.
74. Contribution to U.S.S. New Jersey Educational Museum Fund		74.	.
75. Other Designated Contribution (See instructions)	Enter Code	75.	.
76. Other Designated Contribution (See instructions)	Enter Code	76.	.
77. Other Designated Contribution (See instructions)	Enter Code	77.	.
78. Total Adjustments to Tax Due/Overpayment amount (Add lines 69 through 77)		78.	.
79. Balance due (If line 67 is more than zero, add line 67 and line 78)		79.	163 .
80. Refund amount (If line 68 is more than zero, subtract line 78 from line 68)		80.	.

Under penalties of perjury, I declare that I have examined this Income Tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's/CU Partner's Sig. (required if filing jointly) \_\_\_\_\_ Date \_\_\_\_\_

Paid Preparer's Signature \_\_\_\_\_ Federal Identification Number \_\_\_\_\_

P03248431

Firm's Name \_\_\_\_\_ Firm's Federal Employer Identification Number \_\_\_\_\_

HRB TAX GROUP INC \_\_\_\_\_ 431871840

**Tax Due Address**  
Enclose payment along with the NJ-1040-V payment voucher and tax return. Use the labels provided with the envelope and mail to:  
State of New Jersey  
Division of Taxation  
Revenue Processing Center-Payments  
PO Box 111  
Trenton, NJ 08645-0111  
Include Social Security number and make check or money order payable to:  
State of New Jersey - TGI  
You can also make a payment on our website:  
nj.gov/taxation

**Refund or No Tax Due Address**  
Use the labels provided with the envelope and mail to: New Jersey Division of Taxation  
Revenue Processing Center - Refunds  
PO Box 555  
Trenton, NJ 08647-0555

# REQUIRED

If your income on line 29 is above the filing threshold, you **must** submit this schedule with your return.

Name(s) as shown on Form NJ-1040 CEJA CARLOS A	Social Security Number 620170626
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## Schedule NJ-HCC

Health Care Coverage

2024

If your income on line 29 is at or below the filing threshold (see instructions), do not complete this schedule.

### Part I

Did you and, if applicable, all members of your tax household, have minimum essential health coverage for every month in 2024? (See instructions for line 53c, NJ-1040.) Part-year residents include only months as a New Jersey resident.

Yes. You do not owe a shared responsibility payment. Fill in the box at line 53c, NJ-1040, and enclose this schedule with your return.

No. Continue to Part II.

If you or any member of your tax household does not **currently** have minimum essential health coverage, also complete the NJ-EZ Enroll form. (See instructions for lines 53a and 53b, NJ-1040.)

### Part II

Enter the name and Social Security number for each member of your tax household. Check the box for every month each person had minimum essential health coverage or qualified for an exemption (part-year residents include only months as a New Jersey resident). If an individual qualified for an exemption, enter the exemption number. (See instructions for line 53c, NJ-1040.) If an individual has more than one exemption number, check the box. If you need more space, enclose a statement listing any additional individuals.

Name	Social Security Number	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
CARLOS CEJA	620-17-0626	X	X	X	X	X	X	X	X	X	X	X	X

Exemption number:

Check box if this individual has more than one exemption number

Name	Social Security Number	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

Exemption number:

Check box if this individual has more than one exemption number

Name	Social Security Number	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

Exemption number:

Check box if this individual has more than one exemption number

Name	Social Security Number	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

Exemption number:

Check box if this individual has more than one exemption number

Name	Social Security Number	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

Exemption number:

Check box if this individual has more than one exemption number

Keep a copy of this schedule for your records

**Schedule NJ-BUS-1**  
(Form NJ-1040)

**New Jersey Gross Income Tax  
Business Income Summary Schedule**

**2024**

<b>Part I</b> Net Profits From Business		List the net profit (loss) from business(es). See Instructions.		
	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)	
1.	CARLOS A CEJA	620-17-0626	15500	
2.				
3.				
4.	Net Profit or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 18, NJ-1040. If loss, make no entry on line 18.)		4.	15500

<b>Part II</b> Distributive Share of Partnership Income		List the distributive share of income (loss) from partnership(s). See instructions.		
	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)	Share of Pass-Through Business Alternative Income Tax
1.				
2.				
3.				
4.	Distributive Share of Partnership Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 21, NJ-1040. If loss, make no entry on line 21.)		4.	
5.	Total Share of Pass-Through Business Alternative Income Tax (Add lines 1, 2, and 3.) (Enter here and include on line 63, NJ-1040.)		5.	

<b>Part III</b> Net Pro Rata Share of S Corporation Income		List the pro rata share of income (usable loss) from S corporation(s). See instructions.		
	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Usable Loss)	Share of Pass-Through Business Alternative Income Tax
1.				
2.				
3.				
4.	Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add lines 1, 2, and 3.) (Enter here and on line 22, NJ-1040. If loss, make no entry on line 22.)		4.	
5.	Total Share of Pass-Through Business Alternative Income Tax (Add lines 1, 2, and 3.) (Enter here and include on line 63, NJ-1040)		5.	

<b>Part IV</b> Net Gains or Income From Rents, Royalties, Patents, and Copyrights		List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions. Type of Property: 1-Rental real estate 2-Royalties 3-Patents 4-Copyrights		
	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type - Enter number from list above	Income or (Loss)
1.				
2.				
3.				
4.	Net Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 23, NJ-1040. If loss, make no entry on line 23.)		4.	

**Keep a copy of this schedule for your records**

Name(s) as shown on Form NJ-1040 CARLOS A CEJA	Social Security Number 620-17-0626
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**Schedule NJ-BUS-2**  
(Form NJ-1040)

**New Jersey Gross Income Tax**  
**Alternative Business Calculation Adjustment**

**2024**

Part I		Column A		Column B	
		Reportable Regular Business Income		Alternative Business Income (Loss)	
Income (Loss)					
1.	Net Profits From Business	1a.	15500	1b.	15500
2.	Distributive Share of Partnership Income	2a.		2b.	
3.	Net Pro Rata Share of S Corporation Income	3a.		3b.	
4.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	4a.		4b.	
5.	Loss Carryforward From Tax Year 2023			5b.	( )
6.	Totals	6a.	15500	6b.	15500
Part II					
Adjustment Calculation					
7.	Total Regular Business Income	7.	15500		
8.	Total Alternative Business Income/(Loss) (If loss, enter zero)	8.	15500		
9.	Business Increment (Subtract line 8 from line 7)	9.			
10.	Adjustment Percentage	10.	0.50		
11.	Alternative Business Calculation Adjustment (Line 9 x 0.50)	11.			
Part III					
Loss Carryforward to Tax Year 2025					
12.	Loss Carryforward to Tax Year 2025			12.	( )

**Instructions**

- Line 1a. Enter the amount from line 18, Form NJ-1040.
- Line 1b. Enter the amount from Part I, line 4, Schedule NJ-BUS-1 (Form NJ-1040).
- Line 2a. Enter the amount from line 21, Form NJ-1040.
- Line 2b. Enter the amount from Part II, line 4, Schedule NJ-BUS-1 (Form NJ-1040).
- Line 3a. Enter the amount from line 22, Form NJ-1040.
- Line 3b. Enter the amount from Part III, line 4, Schedule NJ-BUS-1 (Form NJ-1040).
- Line 4a. Enter the amount from line 23, Form NJ-1040.
- Line 4b. Enter the amount from Part IV, line 4, Schedule NJ-BUS-1 (Form NJ-1040).
- Line 5b. Enter the amount from line 12 of your 2023 Schedule NJ-BUS-2 (Form NJ-1040).
- Line 6a. Enter the total of lines 1a through 4a.
- Line 6b. Enter the total of lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from line 6a of this schedule.
- Line 8. Enter the amount from line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract line 8 from line 7. If the result is zero, enter zero on line 11 and continue with line 12.
- Line 10. The adjustment percentage for Tax Year 2024 is 50% (0.50).
- Line 11. Multiply the amount on line 9 by 50% (0.50). Enter here and on line 35 of Form NJ-1040.
- Line 12. If the amount on line 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.

**Keep a copy of this schedule for your records**

**Worksheet G**

**PART I: HOMEOWNERS**

Main residences you owned in New Jersey during 2024

Address	(a) Number of days in 2024 in this residence as an owner	(b) Share of property owned by you (and your spouse/civil union partner)	(c) Share of property used as your principal residence	(d) Total property taxes paid on this property for this period	(e) Your share of property taxes paid on this property for this period
1.					
2.					
3.					
4. Your share of total property taxes paid in 2024 for your principal residences (total of column e) If you were also a tenant in New Jersey during the year, continue with Part II. Otherwise, go to Part III. ....					

**PART II: TENANTS**

Main residences you rented in New Jersey during 2024

Address	(a) Number of days in 2024 in this residence as a tenant	(b) Total Number of tenants who shared the rent	(c) Total rent paid by all people living in this residence during this period	(d) Total rent paid by you (and your spouse/civil union partner) for this residence during this period
5.				
6.				
7.				
8. Your share of total rent paid in 2024 for your principal residences (total of column d) .....				13,200
9. Allowable portion of rent (line 8 x 0.18) .....				2,376

**PART III: TOTALS**

10. Add line 4 and line 9. Enter the total here and on Line 40a, Form NJ-1040. 2,376  
 If your filing status is married/CU partner, filing separate return and both you and your spouse maintained the same main home, use one-half of this amount when completing Line 40a.

## Worksheet H -- Property Tax Deduction/Credit

**Review the eligibility requirements in the instructions before completing Worksheet H. Part-year residents see instructions.**

Complete both columns of this worksheet to find out whether the Property Tax Deduction or the Credit is better for you. **If you claim a credit for taxes paid to other jurisdictions, complete only lines 1 and 2 of this worksheet.** Then complete Schedule A and Worksheet I.

1. **Property Tax.** Enter the property taxes from line 40a, Form NJ-1040.

Senior Freeze (Property tax reimbursement) applicants must use their base year amount

**See Instructions.** ..... 1. 2,376

2. **Property Tax Deduction.** Enter the amount from line 1 of this worksheet or \$15,000, whichever is less.

(Lesser of line 1 or \$7,500 if you and your spouse/CU partner file separate returns but maintain the same principal residence.) Also enter this amount on line 4, column A below. See instructions ..... 2. 2,376

**STOP if you are claiming a credit for taxes paid to other jurisdictions. Complete only lines 1 and 2. Then complete Schedule NJ-COJ and Worksheet I. See instructions.**

3. Taxable Income (Copy from Line 39 of your NJ-1040) .....

4. Property Tax Deduction (Copy from line 2 of this worksheet) .....

5. New Jersey Taxable Income (Subtract line 4 from line 3) .....

6. Tax on line 5 amount (From Tax Table or Tax Rate Schedules) .....

7. Subtract line 6, column A from line 6, column B and enter the result here .....

Column A		Column B	
3.	39,000	3.	39,000
4.	2,376	4.	-0-
5.	36,624	5.	39,000
6.	599	6.	683
7.		7.	84

8. **Is the line 7 amount \$50 or more (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence)? Part-year residents, see instructions before answering "no."**

**Yes.** The Property Tax Deduction is more beneficial for you. Make the following entries on your return.

Form NJ-1040	Enter amount from:
Line 41	Line 4, Column A
Line 42	Line 5, Column A
Line 43	Line 6, Column A
Line 56	Make no entry

**No.** The Property Tax Credit is more beneficial for you. Make the following entries on your return.

Make the following entries on Form NJ-1040.

Form NJ-1040	Enter amount from:
Line 41	Make no entry
Line 42	Line 5, Column B
Line 43	Line 6, Column B
Line 56	\$50 (\$25 if you and your spouse/civil union partner file separate returns but maintain the same principal residence). <b>Part-year residents</b> , see instructions.

# 2024 NEW JERSEY SCHEDULE HCC – SHARED RESPONSIBILITY PAYMENT WORKSHEET L

CARLOS A CEJA  
620170626

Part 1		
	1	Go to line 4
	2	Go to line 4
	3	Go to line 4
	4	40,000
	5	10,000
	6	30,000
	7	750
	8	YES.USE PT 3
Part 2		
	1	_____
	2	_____
	3	_____
	4	_____
	5	_____
	6	_____
	7	_____
	8	_____
Part 3		
Section A	1a	1 12
	1b	12
	1c	_____
	1d	_____
	2a	_____
	2b	_____
	2c	_____
	2d	_____
	3	_____
	4	_____
Section B	5	750
	6	1 12
	7	12
	8	_____
	9	_____
	10	_____
Section C	11	_____
	12	4,284
	13	_____
PY Months		_____
PY Pro Ratio		_____



March 29, 2025

220 3RD ST  
LAKEWOOD  
NJ

**CARLOS CEJA**

Tax Prof Name: Ginnina Rivera  
Office Number: 27552

Need to contact us? Call (732) 886-0035

### Your Current Returns Invoice

Description	Amount
<b>Federal</b>	<b>\$260.00</b>
Sch C with expenses under 2k, no employees/depreciation	\$80.00
Qualifying Business Income Deduction	\$40.00
Complex Income	\$140.00
<b>State</b>	<b>\$75.00</b>
State Return - NJ 1040 - Resident	\$75.00
<b>Fee Subtotal</b>	<b>\$335.00</b>
<b>Discount</b>	<b>(\$50.00)</b>
603433795	(\$50.00)
<b>Total Fees</b>	<b>\$285.00</b>

### Invoice Summary

Sub Total	<b>\$285.00</b>
Sales Tax	<b>\$0.00</b>
<b>Total Amount Due</b>	<b>\$285.00</b>