PRACTICE LAB
15 PRACTICE LAB WAY
WASHINGTON DC 20005
(202) 202-2022

TIMOTHY STERLING &
NICOLE STERLING
919 N DARRON AVE
FORT MORGAN CO 80705
(303) 432-7654

Preparer No.: 995
Client No. : XXX-XX-9999
Invoice Date: 10/27/2025

INVOICE

Description	Amount
PREPARATION OF 2024 FEDERAL/STATE FORMS & WORKSHEETS: FORM 1040-SR (TAX RETURN FOR SENIORS) FORM 1040 SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS) FORM 1040 SCHEDULE 3 (ADDITIONAL CREDITS AND PAYMENTS) SCHEDULE B (INTEREST & DIVIDENDS) FORM W-2 (WAGES AND TAX) (2) FORM 1099-C (CANCELLATION OF DEBT) FORM 1099-G (UNEMPLOYMENT COMPENSATION) SSA WORKSHEET FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) FORM 8880 (RETIREMENT CREDIT) CO STATE RESIDENT RETURN	

Total Invoice	$0.00
Amount Paid	$0.00
Balance Due	$0.00

TAX YEAR: 2024 PROCESS DATE: 10/27/2025

CLIENT : 251-00-9999 TIMOTHY STERLING BIRTH DATE : 06/09/1957 Age:67
SPOUSE : 252-00-9999 NICOLE STERLING BIRTH DATE : 06/19/1954 Age:70

ADDRESS : 919 N DARRON AVE PREPARER : 995
: FORT MORGAN CO 80705

Home : (303) 432-7654
Work : (303) 544-7777
Cell :
STATUS : MARRIED JOINT
FED TYPE: Electronic Mail
ST TYPE : Regular Tax EFFECTIVE RATE: 10.05%
E-MAIL :

LISTING OF FORMS FOR THIS RETURN

FORM 1040-SR
SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)
SCHEDULE 3 (ADDITIONAL CREDITS AND PAYMENTS)
FORM W-2
FORM 1099-C (CANCELLATION OF DEBT)
FORM 1099-G (UNEMPLOYMENT COMPENSATION)
FORM SSA-1099 (SOCIAL SECURITY BENEFITS)
SCHEDULE B (INTEREST/DIVIDEND INCOME)
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)
FORM 8880 (RETIREMENT SAVINGS CREDIT)
CO STATE RESIDENT RETURN

* QUICK SUMMARY *

SUMMARY	FEDERAL	CO RESIDENT
FILING STATUS	2	2
TOTAL INCOME	67949	35271
TOTAL ADJUSTMENTS	378	-13576
ADJUSTED GROSS INCOME	67571	21695
DEDUCTIONS	32300	0
EXEMPTIONS	0	0
TAXABLE INCOME	35271	21695
TAX	3769	920
CREDITS	225	0
PAYMENTS	5190	2838
REFUND	1646	1918
AMOUNT DUE	0	0

CLIENT : TIMOTHY STERLING 251-00-9999
SPOUSE : NICOLE STERLING 252-00-9999

PREPARER : 995 DATE : 10/27/2025

* W-2 INCOME FORMS SUMMARY *

	T/S	EIN	EMPLOYER	WAGES	FEDERAL TX/WH	FICA TX/WH	MEDICARE TX/WH	STATE TX/WH	ST
1.	S	11-6008787	SOUTHSIDE ELEMENTAR	11250	924	698	163	388	CO
2.	T	15-5009898	AW CONTRACTING SERV	39866	4100	2472	578	2450	CO
			TOTALS.....	51116	5024	3170	741	2838	

* FORM 1099-G INCOME FORMS SUMMARY *

	[T/S]	EIN	PAYER	UNEMPLOYMENT	FEDERAL TX/WH	STATE TX/WH	ST
1.	T	36-9999999	COLORADO DEPARTMENT OF LABOR	1300	130	0	
			TOTALS.....	1300	130	0	

* FORM SSA-1099 INCOME FORMS SUMMARY *

	[T/S]	PAYER	SSA BENEFITS	FED WITH	PREMIUMS
1.	T	U.S.	15972	0	0
		TOTALS.....	15972	0	0

	a Employee's social security number 252-00-9999	OMB No. 1545-0008

b Employer identification number (EIN) 11-6008787	1 Wages, tips, other compensation 11250	2 Federal income tax withheld 924
c Employer's name, address, and ZIP code SOUTHSIDE ELEMENTARY SCHOOL 23 PEMBROOKE ST DENVER CO 80202	3 Social security wages 11250	4 Social security tax withheld 698
	5 Medicare wages and tips 11250	6 Medicare tax withheld 163
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. NICOLE STERLING 919 N DARRON AVE FORT MORGAN CO 80705	11 Nonqualified plans	12a Code D 1125
	13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code
	14 Other OTHER 113	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CO	36-5668245	11250	388	11250	125	DENVER

Form **W-2** **Wage and Tax Statement** **2024** Department of the Treasury—Internal Revenue Service

	a Employee's social security number 251-00-9999	OMB No. 1545-0008

b Employer identification number (EIN) 15-5009898	1 Wages, tips, other compensation 39866	2 Federal income tax withheld 4100
c Employer's name, address, and ZIP code AW CONTRACTING SERVICES 643 SINCLAIR STREET DENVER CO 80204	3 Social security wages 39866	4 Social security tax withheld 2472
	5 Medicare wages and tips 39866	6 Medicare tax withheld 578
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. TIMOTHY STERLING 919 N DARRON AVE FORT MORGAN CO 80705	11 Nonqualified plans	12a Code D 1125
	13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code
	14 Other OTHER 410	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CO	98-5768245	39866	2450	39866	245	DENVER

Form **W-2** **Wage and Tax Statement** **2024** Department of the Treasury—Internal Revenue Service

Form **8879**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**
▶ **Go to *www.irs.gov/Form8879* for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name	Social security number
TIMOTHY STERLING	251-00-9999
Spouse's name	**Spouse's social security number**
NICOLE STERLING	252-00-9999

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	**1**	67571
2	Total tax	**2**	3544
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	**3**	5190
4	Amount you want refunded to you	**4**	1646
5	Amount you owe	**5**	

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 PRACTICE LAB (**ERO firm name**) to enter or generate my PIN 1 9 9 9 9 (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ 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 ▶ _____ Date ▶ 10/27/2025

Spouse's PIN: check one box only

☒ I authorize PRACTICE LAB (**ERO firm name**) to enter or generate my PIN 1 9 9 9 9 (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ 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 ▶ 10/27/2025

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. 3 6 9 2 5 8 9 8 7 6 5 (**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 ▶ 10/27/2025

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

Form **1040-SR** Department of the Treasury—Internal Revenue Service **U.S. Income Tax Return for Seniors** **2024** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20____ See separate instructions.

Your first name and middle initial	Last name	Your social security number
TIMOTHY	STERLING	251-00-9999
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
NICOLE	STERLING	252-00-9999

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

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
FORT MORGAN CO 80705

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 Check only one box.
☐ Single ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS)
☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

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

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

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

Dependents (see instructions): If more than four dependents, see instructions and check here ☐

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

Income **Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.** If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			**1a**	51116
b	Household employee wages not reported on Form(s) W-2			**1b**	
c	Tip income not reported on line 1a (see instructions)			**1c**	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			**1d**	
e	Taxable dependent care benefits from Form 2441, line 26			**1e**	
f	Employer-provided adoption benefits from Form 8839, line 29			**1f**	
g	Wages from Form 8919, line 6			**1g**	
h	Other earned income (see instructions)			**1h**	
i	Nontaxable combat pay election (see instructions)	**1i**			
z	Add lines 1a through 1h			**1z**	51116
2a	Tax-exempt interest	**2a**		**b** Taxable interest	**2b** 778
3a	Qualified dividends	**3a**		**b** Ordinary dividends	**3b**
4a	IRA distributions	**4a**		**b** Taxable amount	**4b**
5a	Pensions and annuities	**5a**		**b** Taxable amount	**5b**
6a	Social security benefits	**6a**	15972	**b** Taxable amount	**6b** 13576
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				

Attach Schedule B if required.

	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	
	8	Additional income from Schedule 1, line 10	8	2479
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**	9	67949
	10	Adjustments to income from Schedule 1, line 26	10	378
	11	Subtract line 10 from line 9. This is your **adjusted gross income**	11	67571
Standard Deduction See *Standard Deduction Chart* on the last page of this form.	12	**Standard deduction or itemized deductions** (from Schedule A)	12	32300
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
	14	Add lines 12 and 13	14	32300
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**	15	35271
Tax and Credits	16	**Tax** (see instructions). Check if any from: **1** ☐ Form(s) 8814 **2** ☐ Form(s) 4972 **3** ☐ _____	16	3769
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	3769
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	225
	21	Add lines 19 and 20	21	225
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	3544
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0
	24	Add lines 22 and 23. This is your **total tax**	24	3544
Payments	25	Federal income tax withheld from: **FORM 1099**		
	a	Form(s) W-2 — 25a: 5024		
	b	Form(s) 1099 — 25b: 166		
	c	Other forms (see instructions) — 25c:		
	d	Add lines 25a through 25c	25d	5190
	26	2024 estimated tax payments and amount applied from 2023 return	26	
If you have a qualifying child, attach Sch. EIC.	27	Earned income credit (EIC) — 27:		
	28	Additional child tax credit from Schedule 8812 — 28:		
	29	American opportunity credit from Form 8863, line 8 — 29:		
	30	Reserved for future use — 30:		
	31	Amount from Schedule 3, line 15 — 31:		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**	32	
	33	Add lines 25d, 26, and 32. These are your **total payments**	33	5190

Refund

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** **34** 1646

35a Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here . . . . . ☐ **35a** 1646

Direct deposit? See instructions.

b Routing number X X X X X X X X X **c** Type: ☐ Checking ☐ Savings

d Account number X X X X X X X X X X X X X X X X X

36 Amount of line 34 you want **applied to your 2025 estimated tax** **36**

Amount You Owe

37 Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions **37**

38 Estimated tax penalty (see instructions) **38**

Third Party Designee

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

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

Sign Here

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

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	10/27/25	GENERAL CONTRACTPR	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	10/27/25	TEACHER	
Phone no. (303) 432-7654	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
		10/27/25	S12345678	☐ Self-employed
Firm's name PRACTICE LAB			Phone no. 202-202-2022	
Firm's address 15 PRACTICE LAB WAY WASHINGTON DC 20005			Firm's EIN	

Standard Deduction Chart*

Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 2

IF your filing status is. . .	AND the number of boxes checked is. . .	THEN your standard deduction is. . .
Single	1	$16,550
	2	18,500
Married filing jointly	1	$30,750
	2	32,300
	3	33,850
	4	35,400
Qualifying surviving spouse	1	$30,750
	2	32,300
Head of household	1	$23,850
	2	25,800
Married filing separately**	1	$16,150
	2	17,700
	3	19,250
	4	20,800

*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

**You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: TIMOTHY & NICOLE STERLING

Your social security number: 251-00-9999

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

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

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions):				
3	Business income or (loss). Attach Schedule C			3	
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	1300
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b	525		
c	Cancellation of debt	8c	654		
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v			
z	Other income. List type and amount:	8z			
9	Total other income. Add lines 8a through 8z			9	1179
10	Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	2479

Part II Adjustments to Income

11	Educator expenses		11	300
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	78
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	378

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2024

Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: TIMOTHY & NICOLE STERLING

Your social security number: 251-00-9999

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	225
5a	Residential clean energy credit from Form 5695, line 15			5a	
b	Energy efficient home improvement credit from Form 5695, line 32			5b	
6	Other nonrefundable credits:				
a	General business credit. Attach Form 3800	6a			
b	Credit for prior year minimum tax. Attach Form 8801	6b			
c	Adoption credit. Attach Form 8839	6c			
d	Credit for the elderly or disabled. Attach Schedule R	6d			
e	Reserved for future use	6e			
f	Clean vehicle credit. Attach Form 8936	6f			
g	Mortgage interest credit. Attach Form 8396	6g			
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
i	Qualified electric vehicle credit. Attach Form 8834	6i			
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
l	Amount on Form 8978, line 14. See instructions	6l			
m	Credit for previously owned clean vehicles. Attach Form 8936	6m			
z	Other nonrefundable credits. List type and amount: _____	6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	225

Part II Other Payments and Refundable Credits

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

QNA

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.
Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2024

Attachment Sequence No. **07**

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

TIMOTHY & NICOLE STERLING

Your social security number

251-00-9999

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see instructions) 1

2 Enter amount from Form 1040 or 1040-SR, line 11 | 2 |

3 Multiply line 2 by 7.5% (0.075) 3

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4

Taxes You Paid

5 State and local taxes.

a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box . . . . . ☐ 5a 3208

b State and local real estate taxes (see instructions) 5b

c State and local personal property taxes 5c

d Add lines 5a through 5c 5d 3208

e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately) 5e 3208

6 Other taxes. List type and amount: _____ 6

7 Add lines 5e and 6 . . . . . 7 3208

Interest You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box . . . . . ☐

a Home mortgage interest and points reported to you on Form 1098. See instructions if limited 8a

b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address 8b

c Points not reported to you on Form 1098. See instructions for special rules 8c

d Reserved for future use 8d

e Add lines 8a through 8c 8e

9 Investment interest. Attach Form 4952 if required. See instructions 9

10 Add lines 8e and 9 10

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

11 Gifts by cash or check. If you made any gift of $250 or more, see instructions 11

12 Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500 . . . 12

13 Carryover from prior year 13

14 Add lines 11 through 13 14

Casualty and Theft Losses

15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions 15

Other Itemized Deductions

16 Other—from list in instructions. List type and amount: _____ 16

Total Itemized Deductions

17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 . . . . . 17 3208

18 If you elect to itemize deductions even though they are less than your standard deduction, check this box . . . . . ☐

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2024

Attachment Sequence No. **08**

Name(s) shown on return: TIMOTHY & NICOLE STERLING

Your social security number: 251-00-9999

Part I Interest

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

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

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: HAMPTON FIRST NATIONAL BANK	1	778
2	Add the amounts on line 1	2	778
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	778

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

Part II Ordinary Dividends

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

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

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

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

Part III Foreign Accounts and Trusts

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

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

		Yes	No
7a	At any time during 2024, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:		
8	During 2024, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8880* for the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **54**

Name(s) shown on return: TIMOTHY & NICOLE STERLING

Your social security number: 251-00-9999

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

CAUTION

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

			(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2024. **Do not** include rollover contributions	1		
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2024 (see instructions)	2	1125	1125
3	Add lines 1 and 2	3	1125	1125
4	Certain distributions received **after** 2021 and **before** the due date (including extensions) of your 2024 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4		
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	1125	1125
6	In each column, enter the **smaller** of line 5 or $2,000	6	1125	1125
7	Add the amounts on line 6. If zero, **stop**; you can't take this credit	7		2250
8	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*	8	67571	
9	Enter the applicable decimal amount from the table below.	9		x 0 .1

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

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

10	Multiply line 7 by line 9	10	225
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	3769
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4	12	225

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

QNA

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8880 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8880*.

Reminder

Contributions by a designated beneficiary to an Achieving a Better Life Experience (ABLE) account. A retirement savings contribution credit may be claimed for the amount of contributions you, as the designated beneficiary of an ABLE account, make before January 1, 2026, to the ABLE account. See Pub. 907, Tax Highlights for Persons With Disabilities, for more information.

General Instructions

Purpose of Form

Use Form 8880 to figure the amount, if any, of your retirement savings contributions credit (also known as the saver's credit). The maximum amount of the credit is $1,000 ($2,000 if married filing jointly).

TIP *This credit can be claimed in addition to any IRA deduction claimed on Schedule 1 (Form 1040), line 20.*

Who Can Take This Credit

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions (other than rollover contributions) to a traditional or Roth IRA; (b) elective deferrals to a 401(k), 403(b), governmental 457(b), SEP, SIMPLE, or to the federal Thrift Savings Plan (TSP); (c) voluntary employee contributions to a qualified retirement plan, as defined in section 4974(c) (including the federal TSP); (d) contributions to a 501(c)(18)(D) plan; or (e) contributions, as a designated beneficiary of an ABLE account, to the ABLE account, as defined in section 529A.

However, you can't take the credit if either of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than $36,500 ($54,750 if head of household; $73,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2006; (b) is claimed as a dependent on someone else's 2023 tax return; or (c) was a student.

CAUTION *You'll need to refigure the amount on Form 1040 or 1040-SR, line 11, if you're filing Form 2555 or Form 4563 or you're excluding income from Puerto Rico. See Pub. 590-A at www.irs.gov/Pub590A for details.*

You were a student if during any part of 5 calendar months of 2023 you:

- Were enrolled as a full-time student at a school; or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes technical, trade, and mechanical schools. It doesn't include on-the-job training courses, correspondence schools, or schools offering courses only through the Internet.

Specific Instructions

Column (b)

Complete column (b) only if you're filing a joint return.

Line 2

Include on line 2 any of the following amounts.

- Elective deferrals (including designated Roth contributions under section 402A, if applicable) to a 401(k), 403(b), governmental 457(b), SEP, SIMPLE, or to the federal TSP.
- Voluntary employee contributions to a qualified retirement plan, as defined in section 4974(c) (including the federal TSP).
- Contributions to a 501(c)(18)(D) plan.

These amounts may be shown in box 12 of your Form(s) W-2 for 2023.

Note: Contributions designated under section 414(h)(2) are treated as employer contributions and, as such, they aren't voluntary contributions made by the employee. They don't qualify for the credit and shouldn't be included on line 2.

Line 4

Enter the total amount of distributions you, and your spouse if filing jointly, received after 2020 and before the due date of your 2023 return (including extensions) from any of the following types of plans.

- Traditional or Roth IRAs, or ABLE accounts.
- 401(k), 403(b), governmental 457(b), 501(c)(18)(D), SEP, SIMPLE, or the federal TSP.
- Qualified retirement plans, as defined in section 4974(c).

Don't include any of the following.

- Distributions not taxable as the result of a rollover or a trustee-to-trustee transfer.
- Distributions that are taxable as the result of an in-plan rollover to your designated Roth account.
- Distributions from your eligible retirement plan (other than a Roth IRA) rolled over or converted to your Roth IRA.
- Loans from a qualified employer plan treated as a distribution.
- Distributions of excess contributions or deferrals (and income allocable to such contributions or deferrals).
- Distributions of contributions made to an IRA during a tax year and returned (with any income allocable to such contributions) on or before the due date (including extensions) for that tax year.
- Distributions of dividends paid on stock held by an employee stock ownership plan under section 404(k).
- Distributions from a military retirement plan (other than the federal TSP).
- Distributions from an inherited IRA by a nonspousal beneficiary.

If you're filing a joint return, include both spouses' amounts in both columns.

Exception. Don't include your spouse's distributions with yours when entering an amount on line 4 if you and your spouse didn't file a joint return for the year the distribution was received.

Example. You received a distribution of $5,000 from a qualified retirement plan in 2023. Your spouse received a distribution of $2,000 from a Roth IRA in 2021. You and your spouse file a joint return in 2023, but didn't file a joint return in 2021. You would include $5,000 in column (a) and $7,000 in column (b).

Line 7

Add the amounts from line 6, columns (a) and (b), and enter the total.

Line 11

Before you complete the following worksheet, figure the amount of any credit for the elderly or the disabled you're claiming on Schedule 3 (Form 1040), line 6d. See Schedule R (Form 1040) to figure the credit.

Credit Limit Worksheet

Complete this worksheet to figure the amount to enter on line 11.

1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	**1.**	3769
2. Enter the total of your credits from Schedule 3, lines 1 through 3, 6d, and 6l	**2.**	
3. Subtract line 2 from line 1. Also enter this amount on Form 8880, line 11. But if zero or less, **stop**; you can't take the credit—don't file this form .	**3.**	3769

Social Security Benefits Worksheet—Lines 6a and 6b

Keep for Your Records

Before you begin:
- ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2024, enter "D" to the right of the word "benefits" on line 6a. If you don't, you may get a math error notice from the IRS.
- ✓ Be sure you have read the ***Exception*** in the line 6a and 6b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **RRB-1099**. Also enter this amount on Form 1040 or 1040-SR, line 6a	**1.** 15972	
2.	Multiply line 1 by 50% (0.50)		**2.** 7986
3.	Combine the amounts from Form 1040 or 1040-SR, lines 1z, 2b, 3b, 4b, 5b, 7, and 8		**3.** 54373
4.	Enter the amount, if any, from Form 1040 or 1040-SR, line 2a		**4.**
5.	Combine lines 2, 3, and 4		**5.** 62359
6.	Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25		**6.** 378
7.	Is the amount on line 6 less than the amount on line 5?		
	☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b.		
	☒ **Yes.** Subtract line 6 from line 5		**7.** 61981
8.	If you are: • Married filing jointly, enter $32,000 • Single, head of household, qualifying surviving spouse, or married filing separately and you **lived apart** from your spouse for all of 2024, enter $25,000 • Married filing separately and you lived with your spouse at any time in 2024, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17		**8.** 32000
9.	Is the amount on line 8 less than the amount on line 7?		
	☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you **lived apart** from your spouse for all of 2024, be sure you entered "D" to the right of the word "benefits" on line 6a.		
	☒ **Yes.** Subtract line 8 from line 7		**9.** 29981
10.	Enter $12,000 if married filing jointly; $9,000 if single, head of household, qualifying surviving spouse, or married filing separately and you **lived apart** from your spouse for all of 2024		**10.** 12000
11.	Subtract line 10 from line 9. If zero or less, enter -0-		**11.** 17981
12.	Enter the **smaller** of line 9 or line 10		**12.** 12000
13.	Enter one-half of line 12		**13.** 6000
14.	Enter the **smaller** of line 2 or line 13		**14.** 6000
15.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-		**15.** 15284
16.	Add lines 14 and 15		**16.** 21284
17.	Multiply line 1 by 85% (0.85)		**17.** 13576
18.	**Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040 or 1040-SR, line 6b		**18.** 13576

TIP *If any of your benefits are taxable for 2024* ***and*** *they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See* Lump-Sum Election *in Pub. 915 for details.*

QNA

240104 11038

DR 0104 (10/15/24)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov
Page 1 of 8
(0013)

2024 Colorado Individual Income Tax Return

• Residency Status

[X] Full-Year

[ ] Part-Year or Nonresident (or combination of full-year, part-year, or nonresident). You must submit form DR 0104PN with your return.

[ ] Abroad on due date

Taxpayer Information

• Your Last Name	• Your First Name	• Your Middle Initial
STERLING	TIMOTHY	

• Date of Birth (MM/DD/YYYY)	• SSN or ITIN	Deceased:	• Yes - If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.
06/09/1957	251-00-9999	[ ]	

Enter the following information from your current driver license or state identification card.

• State of Issue	• Last 4 characters of ID number	• Date of Issuance

Spouse's Information

• If Joint, Spouse's Last Name	• Spouse's First Name	• Spouse's Middle Initial
STERLING	NICOLE	

• Date of Birth (MM/DD/YYYY)	• SSN or ITIN	Deceased:	• Yes - If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.
06/19/1954	252-00-9999	[ ]	

Enter the following information from your spouse's current driver license or state identification card.

• State of Issue	• Last 4 characters of ID number	• Date of Issuance

This page is required.

Your Last Name (match page 1): STERLING

Your First Name (match page 1): TIMOTHY

Your Middle Initial:

SSN or ITIN (match page 1): 251-00-9999

Contact Information

- Mailing Address: 919 N DARRON AVE
- Phone Number: 303-432-7654
- City: FORT MORGAN
- State: CO
- ZIP Code: 80705
- Foreign Country (if applicable):

Dependents

If you have more than 5 dependents, you must file electronically.

Dependent 1: Child Tax Credit: ☐ • Yes Deceased: ☐ • Yes

• Last Name	• First Name	• SSN or ITIN	• Year of Birth

Dependent 2: Child Tax Credit: ☐ • Yes Deceased: ☐ • Yes

• Last Name	• First Name	• SSN or ITIN	• Year of Birth

Dependent 3: Child Tax Credit: ☐ • Yes Deceased: ☐ • Yes

• Last Name	• First Name	• SSN or ITIN	• Year of Birth

Dependent 4: Child Tax Credit: ☐ • Yes Deceased: ☐ • Yes

• Last Name	• First Name	• SSN or ITIN	• Year of Birth

Dependent 5: Child Tax Credit: ☐ • Yes Deceased: ☐ • Yes

• Last Name	• First Name	• SSN or ITIN	• Year of Birth

This page is required.

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
STERLING	TIMOTHY	

SSN or ITIN (match page 1): 251-00-9999

☐ To see if you or members of your household qualify for free or reduced-cost health coverage, check this box if:

- You are a Colorado resident and at least one person in your household does not have health coverage **and**
- You give permission for the Colorado Department of Revenue to share the information on Form DR 0104EE with Connect for Health Colorado (the Colorado Health Benefit Exchange) and the Department of Health Care Policy & Financing.

Round To The Nearest Dollar

1.	Federal Taxable Income from your federal income tax form: 1040, 1040 SR, or 1040 SP line 15	**1**	35271 00

Additions to Federal Taxable Income

2.	State and Local Income taxes or general sales taxes claimed on federal form 1040, Schedule A, line 5a. (see instructions)	**2**	00
3.	Qualified Business Income Deduction Addback (see instructions)	**3**	00
4.	Standard or Itemized Federal Deduction Addback (see instructions)	**4**	00
5.	Business meals deducted pursuant to section 274(k) of the Internal Revenue Code	**5**	00
6.	Nonqualified CollegeInvest Tuition Savings Account distributions (see instructions)	**6**	00
7.	Nonqualified Colorado ABLE Account distributions (see instructions)	**7**	00
8.	Other Additions, explain (see instructions)	**8**	00

Explain:

9.	Subtotal, sum of lines 1 through 8	**9**	35271 00

This page is required.

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
STERLING	TIMOTHY	

SSN or ITIN (match page 1): 251-00-9999

Colorado Subtractions

10. Subtractions from the DR 0104AD Schedule, line 25, you must submit the DR 0104AD schedule with your return	• **10**	13576	00
11. Colorado Taxable Income, subtract line 10 from line 9	• **11**	21695	00

Tax, Prepayments and Credits: see 104 Book for full-year tax table and part-year DR 0104PN Schedule

12. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable	• **12**	920	00
13. Alternative Minimum Tax from the DR 0104AMT line 8, you must submit the DR 0104AMT with your return	• **13**		00
14. Recapture of prior year credits	• **14**		00
15. Subtotal, sum of lines 12 through 14	**15**	920	00
16. Nonrefundable Credits from the DR 0104CR line 63, the sum of lines 16, 17, 18, and 19 cannot exceed line 15, you must submit the DR 0104CR with your return	• **16**		00
17. Nonrefundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 26, the sum of lines 16, 17, 18, and 19 cannot exceed line 15, you must submit the DR 1366 with your return	• **17**		00
18. Nonrefundable CHIPS Zone Credit from 1370, line 22, the sum of lines 16, 17, 18, and 19 cannot exceed line 15, you must submit DR 1370 with your return	• **18**		00
19. Strategic Capital Tax Credit from DR 1330, the sum of lines 16, 17, 18, and 19 cannot exceed line 15, you must submit the DR 1330 with your return	• **19**		00
20. Net Income Tax, sum of lines 16, 17, 18, and 19. Subtract that sum from line 15	**20**	920	00
21. Colorado Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return	• **21**	2838	00

This page is required.

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
STERLING	TIMOTHY	

SSN or ITIN (match page 1): 251-00-9999

Tax, Prepayments and Credits (continued):

22. Prior-year Estimated Tax Carryforward	• **22**		00
23. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year	• **23**		00
24. Extension Payment remitted with the DR 0158-I	• **24**		00
25. Other Prepayments: ☐ • DR 0104BEP ☐ • DR 1079	• **25**		00
26. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return	• **26**		00
27. Innovative Motor Vehicle and Innovative Truck Credit for a vehicle you purchased or leased from form DR 0617, you must submit the DR 0617(s) with your return	• **27**		00
28. Refundable Credits from the DR 0104CR line 23, you must submit the DR 0104CR with your return	• **28**		00
29. Additional credit from form DR 0619, line 3 and 10, you must submit the DR 0619 with your return	• **29**		00
30. Subtotal, sum of lines 21 through 29	**30**	2838	00

Modified Adjusted Gross Income (AGI) for TABOR Sales Tax Refund

Lines 31 through 34 are only used to calculate your TABOR amount and do not affect your Colorado tax liability.

31. Federal Adjusted Gross Income from your federal income tax form: 1040, 1040 SR, or 1040 SP line 11	• **31**	67571	00
32. Nontaxable Social Security Income	• **32**	2396	00
33. Nontaxable interest income from state and local bonds	• **33**		00
34. Sum of lines 31 through 33: Modified AGI for TABOR amount	**34**	69967	00

This page is required.

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
STERLING	TIMOTHY	

SSN or ITIN (match page 1)

251-00-9999

Modified AGI Tiers for TABOR State Sales Tax Refund

If line 34 is:	$53,000 or less	$53,001 – $105,000	$105,001 – $166,000	$166,001 – $233,000	$233,001 – $302,000	$302,001 or more
Single Filers Enter	$177	$240	$277	$323	$350	$565
Joint Filers Enter	$354	$480	$554	$646	$700	$1,130

35. TABOR State Sales Tax Refund: For full-year Colorado residents, born before 2006, or full-year Colorado residents who are under the age of eighteen but are required to file a return. Your return must be postmarked or transmitted by the extension due date. Use the amount on line 34 and reference the table above. ..... • **35** 00

36. Sum of lines 30 and 35 ..... **36** 2838 00

37. Overpayment, if line 36 is greater than line 20 then subtract line 20 from line 36 ..... **37** 1918 00

38. Estimated Tax Credit Carryforward to 2025 first quarter, if any ..... • **38** 00

If you have an overpayment on line 39 below and would like to donate all or a portion of your overpayment to a qualified Colorado charity, include Form DR 0104CH to contribute.

39. Refund, subtract line 38 from line 37 ..... • **39** 1918 00

Direct Deposit

Routing Number

Account Number

Type: ☐ Checking ☐ Savings ☐ CollegeInvest 529

For questions regarding CollegeInvest direct deposit or to open an account, visit *CollegeInvest.org* or call 800-448-2424.

This page is required.

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
STERLING	TIMOTHY	

SSN or ITIN (match page 1)

251-00-9999

40. Net Tax Due, subtract line 36 from line 20	**40**		00
41. Delinquent Payment Penalty (see instructions)	• **41**		00
42. Delinquent Payment Interest (see instructions)	• **42**		00
43. Estimated Tax Penalty, you must submit the DR 0204 with your return (see instructions)	• **43**		00
44. Amount You Owe, sum of lines 40 through 43	• **44**		

The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

Third Party Designee

Do you want to allow another person to discuss this return and any related information with the Colorado Department of Revenue? See the instructions.

[X] • No [ ] • Yes. Complete the following:

• Designee's Name	• Phone Number

This page is required.

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
STERLING	TIMOTHY	

SSN or ITIN (match page 1)
251-00-9999

Sign Below

Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.

Your Signature	Date (MM/DD/YY)
	10/27/25
Spouse's Signature. If joint return, **both** must sign.	Date (MM/DD/YY)
	10/27/25

Paid Preparer's Name	Paid Preparer's Phone

Paid Preparer's Address
15 PRACTICE LAB WAY

City	State	ZIP Code
WASHINGTON	DC	20005

File and Pay

You may file and pay at: *Colorado.gov/RevenueOnline* or

If you are mailing this return **with** a check or payment, please send all eight required pages to:

Colorado Department of Revenue
Denver, CO 80261-000**6**

If you are mailing this return **without** a check or payment, please send all eight required pages to:

Colorado Department of Revenue
Denver, CO 80261-000**5**

These ZIP codes are exclusive to the Colorado Department of Revenue, so a street address is not required.

240104AD11038

DR 0104AD (09/30/24)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

2024 DR 0104AD – Subtractions from Income Schedule

If claiming a subtraction and filing by paper, you must submit this schedule with your return.

Use this schedule to report any subtractions from your Federal Taxable Income. These subtractions will change your Colorado Taxable Income from the amount of Federal Taxable Income. See instructions in the income tax booklet for additional guidance on completing this schedule. Do not enter negative amounts. You must submit this form along with the DR 0104 if claiming any subtractions.

Name	SSN or ITIN
TIMOTHY STERLING	251-00-9999

Subtractions from Federal Taxable Income

1. Taxable refunds, credits, and offsets of state and local taxes from Federal Form 1040, Schedule 1, line 1.		● **1**	00
2. U.S. Government Interest		● **2**	00
3. Primary Taxpayer Social Security Benefits (including SSDI) received that were included in Federal Taxable Income (see instructions)		● **3** 13576	00
4. Primary Taxpayer Pension, Annuity, IRA, or Disability Income (not including SSDI) (see instructions)	● Deceased SSN or ITIN	● **4**	00
5. Spouse Social Security Benefits (including SSDI) received that were included in Federal Taxable Income (See instructions)		● **5**	00
6. Spouse Pension, Annuity, IRA, or Disability Income (not including SSDI) (see instructions)	● Deceased SSN or ITIN	● **6**	00
7. Primary Taxpayer Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return (see instructions)		● **7**	00
8. Spouse Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return (see instructions)		● **8**	00
9. Colorado Agricultural Land Capital Gain Subtraction. You must submit a DR 1316 with your return to qualify for this subtraction.		● **9**	00
10. CollegeInvest Contribution: (see instructions)	● Owner's SSN or ITIN	● **10**	00

● Total Contribution	● Owner's Name

Name (match page 1)	SSN or ITIN (match page 1)
TIMOTHY STERLING	251-00-9999

11. Colorado ABLE Contribution: (see instructions)	● Owner's SSN or ITIN	● **11**		0 0
● Total Contribution	● Owner's Name			
12. Qualifying Charitable Contribution	● Total Contribution $	● **12**		0 0
13. Qualified Reservation Income		● **13**		0 0
14. PERA/DPSRS Subtraction, for PERA contributions made in 1984–1986 or DPSRS contributions made in 1986		● **14**		0 0
15. Railroad Benefit Subtraction		● **15**		0 0
16. Wildfire Mitigation Measures Subtraction		● **16**		0 0
17. Colorado Marijuana and Natural Medicine Business Deduction		● **17**		0 0
18. Non-Resident Disaster Relief Worker Subtraction		● **18**		0 0

● Natural Disaster: Enter the executive order number(s) from the Colorado governor's office that declared the state disaster emergency "D YYYY-###" (see instructions)

19. Reacquisition of Colorado Residency During Active Duty Military Service Subtraction	● **19**		0 0
20. First Time Home Buyer Savings Account Interest Deduction, you must submit form DR 0350(s) with your return	● **20**		0 0
21. Employee Subtraction for Employer Contribution to Home Savings Account	● **21**		0 0
22. FAMLI benefits received and included in federal taxable income	● **22**		0 0
23. Other Subtractions, explain below	● **23**		0 0

Explain

24. Carryforward Subtractions Allowed Under HB21-1002 (see instructions)	● **24**		0 0
25. Subtotal, sum of lines 1 through 24, transfer the amount to line 10 on the DR 0104	● **25**	13576	0 0