



Overtime Income Deduction Acknowledgment

Tax Year: _____

I, the undersigned taxpayer, acknowledge and certify the following with respect to the deduction for qualified overtime claimed on my federal income tax return for the applicable tax year:

1. FLSA-Required Overtime Only

The amounts I have reported to my tax preparer as qualified overtime compensation represent only overtime pay that is required to be paid under section 7 of the Fair Labor Standards Act of 1938 (FLSA), as referenced in section 225 of the Internal Revenue Code, as enacted by the One, Big, Beautiful Bill Act (OBBBA). I understand that only the portion of overtime pay that is required by the FLSA (generally, the "half" portion of "time-and-a-half" pay for hours worked in excess of 40 in a workweek, or as otherwise required by the FLSA for my occupation) is eligible for the deduction.

2. Exclusion of Qualified Tips:

I have not included any amounts that are considered "qualified tips" (as defined in section 224(d) of the Internal Revenue Code) in the calculation of my qualified overtime compensation for purposes of the federal deduction.

3. Proper Documentation

I have maintained and provided to my tax preparer appropriate documentation to substantiate the amount of qualified overtime compensation claimed, as required by IRS Notice 2025-69 and related IRS guidance. This documentation may include, but is not limited to, pay stubs, payroll statements, employer-provided summaries, or other records that support the calculation of the FLSA overtime premium. I understand that I am required to retain these records in accordance with IRS recordkeeping requirements.

4. Accuracy and Truthfulness

To the best of my knowledge and belief, the information I have provided to my tax preparer regarding my overtime compensation is true, correct, and complete, and complies with all requirements for the federal overtime deduction under section 225 of the Internal Revenue Code.

5. Deduction Limitations

I understand that I am responsible for ensuring that the deduction claimed meets all legal requirements, and that any improper claim may result in the disallowance of the deduction, additional tax, interest, and penalties.

Qualified Overtime Income Reporting

Taxpayer Overtime Income Total

Spouse Overtime Income Total

By signing below, I certify that I have read and understood the above, and that all overtime amounts reported for the purpose of claiming the deduction under section 224 are accurate, eligible, and fully compliant.

Signatures

Taxpayer Signature

Date

Spouse Signature

Date

Taxpayer Name Printed

Spouse Name Printed