

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

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

Your first name and middle initial Last name Your social security number

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. Apt. no. Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☐

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

**Filing Status** ☒ Single ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS) ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: If 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 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

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

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

|                                                                                                                                                              |                                                                         |                                                                                                                                        |           |                                           |           |                    |           |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------------------------------------|-----------|--------------------|-----------|--|
| <b>Income</b><br><br>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.<br><br>If you did not get a Form W-2, see instructions. | <b>1a</b>                                                               | Total amount from Form(s) W-2, box 1 (see instructions)                                                                                |           |                                           | <b>1a</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> | 0                  |           |  |
|                                                                                                                                                              | <b>f</b>                                                                | Employer-provided adoption benefits from Form 8839, line 31                                                                            |           |                                           | <b>1f</b> | 0                  |           |  |
|                                                                                                                                                              | <b>g</b>                                                                | Wages from Form 8919, line 6                                                                                                           |           |                                           | <b>1g</b> | 0                  |           |  |
|                                                                                                                                                              | <b>h</b>                                                                | Other earned income (see instructions). Enter type and amount: _____                                                                   |           |                                           | <b>1h</b> |                    |           |  |
|                                                                                                                                                              | <b>i</b>                                                                | Nontaxable combat pay election (see instructions)                                                                                      | <b>1i</b> | _____                                     |           |                    |           |  |
|                                                                                                                                                              | <b>z</b>                                                                | Add lines 1a through 1h                                                                                                                |           |                                           | <b>1z</b> | 0                  |           |  |
| Attach Sch. B if required.                                                                                                                                   | <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>c</b>                                                                | Check if your child's dividends are included in <b>1</b> <input type="checkbox"/> Line 3a                                              |           | <b>2</b> <input type="checkbox"/> Line 3b |           |                    |           |  |
|                                                                                                                                                              | <b>4a</b>                                                               | IRA distributions                                                                                                                      | <b>4a</b> | _____                                     | <b>b</b>  | Taxable amount     | <b>4b</b> |  |
|                                                                                                                                                              | <b>c</b>                                                                | Check if (see instructions) <b>1</b> <input type="checkbox"/> Rollover                                                                 |           | <b>2</b> <input type="checkbox"/> QCD     | <b>3</b>  | _____              |           |  |
|                                                                                                                                                              | <b>5a</b>                                                               | Pensions and annuities                                                                                                                 | <b>5a</b> | _____                                     | <b>b</b>  | Taxable amount     | <b>5b</b> |  |
|                                                                                                                                                              | <b>c</b>                                                                | Check if (see instructions) <b>1</b> <input type="checkbox"/> Rollover                                                                 |           | <b>2</b> <input type="checkbox"/> PSO     | <b>3</b>  | _____              |           |  |
|                                                                                                                                                              | <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>d</b>                                                                | If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here <input type="checkbox"/> |           |                                           |           |                    |           |  |
|                                                                                                                                                              | <b>7a</b>                                                               | Capital gain or (loss). Attach Schedule D if required                                                                                  |           |                                           | <b>7a</b> |                    | 1,222     |  |
|                                                                                                                                                              | <b>b</b>                                                                | Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss) _____      |           |                                           |           |                    |           |  |
|                                                                                                                                                              | <b>8</b>                                                                | Additional income from Schedule 1, line 10                                                                                             |           |                                           | <b>8</b>  |                    | (659)     |  |
|                                                                                                                                                              | <b>9</b>                                                                | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your <b>total income</b>                                                          |           |                                           | <b>9</b>  |                    | 563       |  |
|                                                                                                                                                              | <b>10</b>                                                               | Adjustments to income from Schedule 1, line 26                                                                                         |           |                                           | <b>10</b> |                    | 0         |  |
| <b>11a</b>                                                                                                                                                   | Subtract line 10 from line 9. This is your <b>adjusted gross income</b> |                                                                                                                                        |           | <b>11a</b>                                |           | 563                |           |  |

**Tax and Credits**

|            |                                                                                                                                                                           |            |                                                       |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------------------------|
| <b>11b</b> | Amount from line 11a (adjusted gross income)                                                                                                                              | <b>11b</b> | 563                                                   |
| <b>12a</b> | Someone can claim <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent                                                         |            |                                                       |
| <b>b</b>   | <input type="checkbox"/> Spouse itemizes on a separate return                                                                                                             | <b>c</b>   | <input type="checkbox"/> You were a dual-status alien |
| <b>d</b>   | <b>You:</b> <input type="checkbox"/> Were born before January 2, 1961 <input type="checkbox"/> Are blind                                                                  |            |                                                       |
|            | <b>Spouse:</b> <input type="checkbox"/> Was born before January 2, 1961 <input type="checkbox"/> Is blind                                                                 |            |                                                       |
| <b>e</b>   | <b>Standard deduction or itemized deductions</b> (from Schedule A)                                                                                                        | <b>12e</b> | 15,750                                                |
| <b>13a</b> | Qualified business income deduction from Form 8995 or Form 8995-A                                                                                                         | <b>13a</b> | 0                                                     |
| <b>b</b>   | Additional deductions from Schedule 1-A, line 38                                                                                                                          | <b>13b</b> | 0                                                     |
| <b>14</b>  | Add lines 12e, 13a, and 13b                                                                                                                                               | <b>14</b>  | 15,750                                                |
| <b>15</b>  | Subtract line 14 from line 11b. If zero or less, enter -0-. This is your <b>taxable income</b>                                                                            | <b>15</b>  | 0                                                     |
| <b>16</b>  | <b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> | <b>16</b>  |                                                       |
| <b>17</b>  | Amount from Schedule 2, line 3                                                                                                                                            | <b>17</b>  | 0                                                     |
| <b>18</b>  | Add lines 16 and 17                                                                                                                                                       | <b>18</b>  | 0                                                     |
| <b>19</b>  | Child tax credit or credit for other dependents from Schedule 8812                                                                                                        | <b>19</b>  |                                                       |
| <b>20</b>  | Amount from Schedule 3, line 8                                                                                                                                            | <b>20</b>  | 0                                                     |
| <b>21</b>  | Add lines 19 and 20                                                                                                                                                       | <b>21</b>  | 0                                                     |
| <b>22</b>  | Subtract line 21 from line 18. If zero or less, enter -0-                                                                                                                 | <b>22</b>  | 0                                                     |
| <b>23</b>  | Other taxes, including self-employment tax, from Schedule 2, line 21                                                                                                      | <b>23</b>  | 0                                                     |
| <b>24</b>  | Add lines 22 and 23. This is your <b>total tax</b>                                                                                                                        | <b>24</b>  | 0                                                     |

**Standard deduction for—**

- Single or Married filing separately, \$15,750
- Married filing jointly or Qualifying surviving spouse, \$31,500
- Head of household, \$23,625
- If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

**Payments and Refundable Credits**

|            |                                                                                                         |            |                          |
|------------|---------------------------------------------------------------------------------------------------------|------------|--------------------------|
| <b>25</b>  | Federal income tax withheld from:                                                                       |            |                          |
| <b>a</b>   | Form(s) W-2                                                                                             | <b>25a</b> |                          |
| <b>b</b>   | Form(s) 1099                                                                                            | <b>25b</b> |                          |
| <b>c</b>   | Other forms (see instructions)                                                                          | <b>25c</b> |                          |
| <b>d</b>   | Add lines 25a through 25c                                                                               | <b>25d</b> | 0                        |
| <b>26</b>  | 2025 estimated tax payments and amount applied from 2024 return                                         | <b>26</b>  |                          |
|            | If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): |            |                          |
| <b>27a</b> | Earned income credit (EIC)                                                                              | <b>27a</b> |                          |
| <b>b</b>   | Clergy filing Schedule SE (see instructions)                                                            |            | <input type="checkbox"/> |
| <b>c</b>   | If you do not want to claim the EIC, check here                                                         |            | <input type="checkbox"/> |
| <b>28</b>  | Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here | <b>28</b>  |                          |
| <b>29</b>  | American opportunity credit from Form 8863, line 8                                                      | <b>29</b>  | 0                        |
| <b>30</b>  | Refundable adoption credit from Form 8839, line 13                                                      | <b>30</b>  | 0                        |
| <b>31</b>  | Amount from Schedule 3, line 15                                                                         | <b>31</b>  | 0                        |
| <b>32</b>  | Add lines 27a, 28, 29, 30, and 31. These are your <b>total other payments and refundable credits</b>    | <b>32</b>  | 0                        |
| <b>33</b>  | Add lines 25d, 26, and 32. These are your <b>total payments</b>                                         | <b>33</b>  | 0                        |

**Refund**Direct deposit?  
See instructions.

|            |                                                                                                                   |            |                                                                          |
|------------|-------------------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------------------------|
| <b>34</b>  | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>            | <b>34</b>  | 0                                                                        |
| <b>35a</b> | Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> | <b>35a</b> | 0                                                                        |
| <b>b</b>   | Routing number                                                                                                    | <b>c</b>   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number                                                                                                    |            |                                                                          |
| <b>36</b>  | Amount of line 34 you want <b>applied to your 2026 estimated tax</b>                                              | <b>36</b>  | 0                                                                        |

**Amount You Owe**

|           |                                                                                                                                                                                           |           |   |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>37</b> | Subtract line 33 from line 24. This is the <b>amount you owe</b> .<br>For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions | <b>37</b> | 0 |
| <b>38</b> | Estimated tax penalty (see instructions)                                                                                                                                                  | <b>38</b> | 0 |

**Third Party Designee**

|                                                                                                                                                                                                |           |                                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------------------|
| Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input checked="" type="checkbox"/> <b>No</b> |           |                                      |
| 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. |               |                     |                                                                                   |
| Your signature                                                                                                                                                                                                                                                                                                     | Date          | Your occupation     | If the IRS sent you an Identity Protection PIN, enter it here (see inst.)         |
| Spouse's signature. If a joint return, <b>both</b> must sign.                                                                                                                                                                                                                                                      | Date          | Spouse's occupation | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| Phone no.                                                                                                                                                                                                                                                                                                          | Email address |                     |                                                                                   |

**Paid Preparer Use Only**

|                 |                      |      |            |                                                     |
|-----------------|----------------------|------|------------|-----------------------------------------------------|
| Preparer's name | Preparer's signature | Date | PTIN       | Check if:<br><input type="checkbox"/> Self-employed |
| Firm's name     |                      |      | Phone no.  |                                                     |
| Firm's address  |                      |      | Firm's EIN |                                                     |

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

OMB No. 1545-0074

2025  
Attachment  
Sequence No. 01

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

Your social security number

For 2025, 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](http://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  | (659) |
| 4  | Other gains or (losses). Check if any from Form(s): <input type="checkbox"/> 4797 <input type="checkbox"/> 4684                              | 4  | 0     |
| 5  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E                                                  | 5  | 0     |
| 6  | Farm income or (loss). Attach Schedule F                                                                                                     | 6  | 0     |
| 7  | Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here <input type="checkbox"/> and enter amount repaid: | 7  |       |
| 8  | Other income:                                                                                                                                |    |       |
| a  | Net operating loss                                                                                                                           | 8a | ( )   |
| b  | Gambling                                                                                                                                     | 8b |       |
| c  | Cancellation of debt                                                                                                                         | 8c |       |
| 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 nonqualified 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 | 0     |
| 9  | Total other income. Add lines 8a through 8z                                                                                                  | 9  | 0     |
| 10 | Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8            | 10 | (659) |

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

Schedule 1 (Form 1040) 2025 Created 7/25/25

**Part II Adjustments to Income**

|            |                                                                                                                                                                            |            |   |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---|
| <b>11</b>  | Educator expenses . . . . .                                                                                                                                                | <b>11</b>  |   |
| <b>12</b>  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .                                                | <b>12</b>  |   |
| <b>13</b>  | Health savings account deduction. Attach Form 8889 . . . . .                                                                                                               | <b>13</b>  | 0 |
| <b>14</b>  | Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here <input type="checkbox"/> . . . . .         | <b>14</b>  |   |
| <b>15</b>  | Deductible part of self-employment tax. Attach Schedule SE . . . . .                                                                                                       | <b>15</b>  | 0 |
| <b>16</b>  | Self-employed SEP, SIMPLE, and qualified plans . . . . .                                                                                                                   | <b>16</b>  |   |
| <b>17</b>  | Self-employed health insurance deduction . . . . .                                                                                                                         | <b>17</b>  |   |
| <b>18</b>  | Penalty on early withdrawal of savings . . . . .                                                                                                                           | <b>18</b>  |   |
| <b>19a</b> | Alimony paid . . . . .                                                                                                                                                     | <b>19a</b> |   |
| <b>b</b>   | Recipient's SSN . . . . .                                                                                                                                                  |            |   |
| <b>c</b>   | Date of original divorce or separation agreement (see instructions): . . . . .                                                                                             |            |   |
| <b>20</b>  | IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here <input type="checkbox"/> . . . . . | <b>20</b>  |   |
| <b>21</b>  | Student loan interest deduction . . . . .                                                                                                                                  | <b>21</b>  |   |
| <b>22</b>  | Reserved for future use . . . . .                                                                                                                                          | <b>22</b>  |   |
| <b>23</b>  | Archer MSA deduction . . . . .                                                                                                                                             | <b>23</b>  | 0 |
| <b>24</b>  | Other adjustments:                                                                                                                                                         |            |   |
| <b>a</b>   | Jury duty pay (see instructions) . . . . .                                                                                                                                 | <b>24a</b> |   |
| <b>b</b>   | Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .                                             | <b>24b</b> |   |
| <b>c</b>   | Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .                                                         | <b>24c</b> |   |
| <b>d</b>   | Reforestation amortization and expenses . . . . .                                                                                                                          | <b>24d</b> |   |
| <b>e</b>   | Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .                                                                                      | <b>24e</b> |   |
| <b>f</b>   | Contributions to section 501(c)(18)(D) pension plans . . . . .                                                                                                             | <b>24f</b> |   |
| <b>g</b>   | Contributions by certain chaplains to section 403(b) plans . . . . .                                                                                                       | <b>24g</b> |   |
| <b>h</b>   | Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .                                                    | <b>24h</b> |   |
| <b>i</b>   | 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 . . . . .       | <b>24i</b> |   |
| <b>j</b>   | Housing deduction from Form 2555 . . . . .                                                                                                                                 | <b>24j</b> |   |
| <b>k</b>   | Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .                                                                                        | <b>24k</b> |   |
| <b>z</b>   | Other adjustments. List type and amount: . . . . .                                                                                                                         |            |   |
|            |                                                                                                                                                                            | <b>24z</b> | 0 |
| <b>25</b>  | Total other adjustments. Add lines 24a through 24z . . . . .                                                                                                               | <b>25</b>  | 0 |
| <b>26</b>  | 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 . . . . .                          | <b>26</b>  | 0 |

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

OMB No. 1545-0074

**2025**  
Attachment  
Sequence No. **09**

|                                                                                                                                                                                                                            |                                                              |                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------|
| Name of proprietor<br>[REDACTED]                                                                                                                                                                                           |                                                              | Social security number (SSN)<br>[REDACTED] |
| <b>A</b> Principal business or profession, including product or service (see instructions)<br>[REDACTED]                                                                                                                   | <b>B</b> Enter code from instructions<br>[REDACTED]          |                                            |
| <b>C</b> Business name. If no separate business name, leave blank.<br>[REDACTED]                                                                                                                                           | <b>D</b> Employer ID number (EIN) (see instr.)<br>[REDACTED] |                                            |
| <b>E</b> Business address (including suite or room no.) [REDACTED]<br>City, town or post office, state, and ZIP code [REDACTED]                                                                                            |                                                              |                                            |
| <b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____                                                           |                                                              |                                            |
| <b>G</b> Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |                                                              |                                            |
| <b>H</b> If you started or acquired this business during 2025, check here . . . . . <input type="checkbox"/>                                                                                                               |                                                              |                                            |
| <b>I</b> Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions . . . . . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>                       |                                                              |                                            |
| <b>J</b> If "Yes," did you or will you file required Form(s) 1099? . . . . . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>                                                             |                                                              |                                            |

**Part I Income**

|          |                                                                                                                                                                                                                    |          |       |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|
| <b>1</b> | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/> | <b>1</b> | 2,970 |
| <b>2</b> | Returns and allowances . . . . .                                                                                                                                                                                   | <b>2</b> | 0     |
| <b>3</b> | Subtract line 2 from line 1 . . . . .                                                                                                                                                                              | <b>3</b> | 2,970 |
| <b>4</b> | Cost of goods sold (from line 42) . . . . .                                                                                                                                                                        | <b>4</b> | 0     |
| <b>5</b> | <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .                                                                                                                                                         | <b>5</b> | 2,970 |
| <b>6</b> | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .                                                                                                       | <b>6</b> | 0     |
| <b>7</b> | <b>Gross income.</b> Add lines 5 and 6 . . . . .                                                                                                                                                                   | <b>7</b> | 2,970 |

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

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |       |            |                                                                          |            |     |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------|------------|--------------------------------------------------------------------------|------------|-----|
| <b>8</b>  | Advertising . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>8</b>   |       | <b>18</b>  | Office expense (see instructions) . . . . .                              | <b>18</b>  |     |
| <b>9</b>  | Car and truck expenses (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                     | <b>9</b>   | 2,716 | <b>19</b>  | Pension and profit-sharing plans . . . . .                               | <b>19</b>  |     |
| <b>10</b> | Commissions and fees . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>10</b>  |       | <b>20</b>  | Rent or lease (see instructions):                                        |            |     |
| <b>11</b> | Contract labor (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                             | <b>11</b>  |       | <b>a</b>   | Vehicles, machinery, and equipment                                       | <b>20a</b> |     |
| <b>12</b> | Depletion . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>12</b>  |       | <b>b</b>   | Other business property . . . . .                                        | <b>20b</b> |     |
| <b>13</b> | Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                  | <b>13</b>  |       | <b>21</b>  | Repairs and maintenance . . . . .                                        | <b>21</b>  |     |
| <b>14</b> | Employee benefit programs (other than on line 19) . . . . .                                                                                                                                                                                                                                                                                                                                                                                             | <b>14</b>  |       | <b>22</b>  | Supplies (not included in Part III) . . . . .                            | <b>22</b>  |     |
| <b>15</b> | Insurance (other than health) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>15</b>  |       | <b>23</b>  | Taxes and licenses . . . . .                                             | <b>23</b>  | 633 |
| <b>16</b> | Interest (see instructions):                                                                                                                                                                                                                                                                                                                                                                                                                            |            |       | <b>24</b>  | Travel and meals:                                                        |            |     |
| <b>a</b>  | Mortgage (paid to banks, etc.) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                | <b>16a</b> |       | <b>a</b>   | Travel . . . . .                                                         | <b>24a</b> |     |
| <b>b</b>  | Other . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>16b</b> |       | <b>b</b>   | Deductible meals (see instructions) . . . . .                            | <b>24b</b> |     |
| <b>17</b> | Legal and professional services . . . . .                                                                                                                                                                                                                                                                                                                                                                                                               | <b>17</b>  |       | <b>25</b>  | Utilities . . . . .                                                      | <b>25</b>  |     |
| <b>28</b> | <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b . . . . .                                                                                                                                                                                                                                                                                                                                                       | <b>28</b>  |       | <b>26</b>  | Wages (less employment credits) . . . . .                                | <b>26</b>  |     |
| <b>29</b> | Tentative profit or (loss). Subtract line 28 from line 7 . . . . .                                                                                                                                                                                                                                                                                                                                                                                      | <b>29</b>  |       | <b>27a</b> | Energy efficient commercial bldgs deduction (attach Form 7205) . . . . . | <b>27a</b> |     |
| <b>30</b> | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.<br><b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____<br>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 . . . . .                            | <b>30</b>  | 0     | <b>b</b>   | Other expenses (from line 48) . . . . .                                  | <b>27b</b> | 0   |
| <b>31</b> | <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If a loss, you <b>must</b> go to line 32.                                                                                                                    | <b>31</b>  | (379) |            |                                                                          |            |     |
| <b>32</b> | If you have a loss, check the box that describes your investment in this activity. See instructions.<br>• If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. |            |       | <b>32a</b> | <input checked="" type="checkbox"/> All investment is at risk.           |            |     |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |       | <b>32b</b> | <input type="checkbox"/> Some investment is not at risk.                 |            |     |

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

**Schedule C (Form 1040) 2025** Created 4/3/25

**Part III Cost of Goods Sold** (see instructions)

|           |                                                                                                                                                                                                                              |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>33</b> | Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)                     |
| <b>34</b> | Was there any change in determining quantities, costs, or valuations between opening and closing inventory?<br>If "Yes," attach explanation . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |
| <b>35</b> | Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . . <b>35</b>                                                                                                      |
| <b>36</b> | Purchases less cost of items withdrawn for personal use . . . . . <b>36</b>                                                                                                                                                  |
| <b>37</b> | Cost of labor. Do not include any amounts paid to yourself . . . . . <b>37</b>                                                                                                                                               |
| <b>38</b> | Materials and supplies . . . . . <b>38</b>                                                                                                                                                                                   |
| <b>39</b> | Other costs . . . . . <b>39</b>                                                                                                                                                                                              |
| <b>40</b> | Add lines 35 through 39 . . . . . <b>40</b>                                                                                                                                                                                  |
| <b>41</b> | Inventory at end of year . . . . . <b>41</b>                                                                                                                                                                                 |
| <b>42</b> | <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . . <b>42</b>                                                                                                            |

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

|            |                                                                                                                                                                      |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>43</b>  | When did you place your vehicle in service for business purposes? (month/day/year)      01 / 01 / 2025                                                               |
| <b>44</b>  | Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:                                                |
| <b>a</b>   | Business      3880 <b>b</b> Commuting (see instructions)      0 <b>c</b> Other      8120                                                                             |
| <b>45</b>  | Was your vehicle available for personal use during off-duty hours? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>       |
| <b>46</b>  | Do you (or your spouse) have another vehicle available for personal use? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |
| <b>47a</b> | Do you have evidence to support your deduction? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                          |
| <b>b</b>   | If "Yes," is the evidence written? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                                       |

**Part V Other Expenses.** List below business expenses not included on lines 8-27a, or line 30.

|           |                                                                               |
|-----------|-------------------------------------------------------------------------------|
| -----     |                                                                               |
| -----     |                                                                               |
| -----     |                                                                               |
| -----     |                                                                               |
| -----     |                                                                               |
| -----     |                                                                               |
| -----     |                                                                               |
| -----     |                                                                               |
| <b>48</b> | <b>Total other expenses.</b> Enter here and on line 27b . . . . . <b>48</b> 0 |

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

OMB No. 1545-0074

**2025**  
Attachment  
Sequence No. **09**

Name of proprietor

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)

**B** Enter code from instructions

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN) (see instr.)

**E** Business address (including suite or room no.)

City, town or post office, state, and ZIP code

**F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) \_\_\_\_\_

**G** Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses ☒ Yes ☐ No

**H** If you started or acquired this business during 2025, check here ☒

**I** Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

**J** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No

**Part I Income**

|          |                                                                                                                                                                                                          |          |        |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|
| <b>1</b> | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/> | <b>1</b> | 15,937 |
| <b>2</b> | Returns and allowances                                                                                                                                                                                   | <b>2</b> | 0      |
| <b>3</b> | Subtract line 2 from line 1                                                                                                                                                                              | <b>3</b> | 15,937 |
| <b>4</b> | Cost of goods sold (from line 42)                                                                                                                                                                        | <b>4</b> | 0      |
| <b>5</b> | <b>Gross profit.</b> Subtract line 4 from line 3                                                                                                                                                         | <b>5</b> | 15,937 |
| <b>6</b> | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)                                                                                                       | <b>6</b> | 0      |
| <b>7</b> | <b>Gross income.</b> Add lines 5 and 6                                                                                                                                                                   | <b>7</b> | 15,937 |

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

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |       |            |                                                                |            |       |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------|------------|----------------------------------------------------------------|------------|-------|
| <b>8</b>  | Advertising                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>8</b>   |       | <b>18</b>  | Office expense (see instructions)                              | <b>18</b>  |       |
| <b>9</b>  | Car and truck expenses (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                               | <b>9</b>   |       | <b>19</b>  | Pension and profit-sharing plans                               | <b>19</b>  |       |
| <b>10</b> | Commissions and fees                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>10</b>  |       | <b>20</b>  | Rent or lease (see instructions):                              |            |       |
| <b>11</b> | Contract labor (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>11</b>  |       | <b>a</b>   | Vehicles, machinery, and equipment                             | <b>20a</b> |       |
| <b>12</b> | Depletion                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>12</b>  |       | <b>b</b>   | Other business property                                        | <b>20b</b> |       |
| <b>13</b> | Depreciation and section 179 expense deduction (not included in Part III) (see instructions)                                                                                                                                                                                                                                                                                                                                                            | <b>13</b>  |       | <b>21</b>  | Repairs and maintenance                                        | <b>21</b>  | 2,355 |
| <b>14</b> | Employee benefit programs (other than on line 19)                                                                                                                                                                                                                                                                                                                                                                                                       | <b>14</b>  |       | <b>22</b>  | Supplies (not included in Part III)                            | <b>22</b>  |       |
| <b>15</b> | Insurance (other than health)                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>15</b>  | 807   | <b>23</b>  | Taxes and licenses                                             | <b>23</b>  | 1,398 |
| <b>16</b> | Interest (see instructions):                                                                                                                                                                                                                                                                                                                                                                                                                            |            |       | <b>24</b>  | Travel and meals:                                              |            |       |
| <b>a</b>  | Mortgage (paid to banks, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>16a</b> | 7,815 | <b>a</b>   | Travel                                                         | <b>24a</b> |       |
| <b>b</b>  | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>16b</b> |       | <b>b</b>   | Deductible meals (see instructions)                            | <b>24b</b> |       |
| <b>17</b> | Legal and professional services                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>17</b>  | 1,212 | <b>25</b>  | Utilities                                                      | <b>25</b>  | 2,630 |
| <b>28</b> | <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b                                                                                                                                                                                                                                                                                                                                                                 | <b>28</b>  |       | <b>26</b>  | Wages (less employment credits)                                | <b>26</b>  |       |
| <b>29</b> | Tentative profit or (loss). Subtract line 28 from line 7                                                                                                                                                                                                                                                                                                                                                                                                | <b>29</b>  |       | <b>27a</b> | Energy efficient commercial bldgs deduction (attach Form 7205) | <b>27a</b> |       |
| <b>30</b> | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.<br><b>Simplified method filers only:</b> 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                                         | <b>30</b>  |       | <b>b</b>   | Other expenses (from line 48)                                  | <b>27b</b> | 0     |
| <b>31</b> | <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If a loss, you <b>must</b> go to line 32.                                                                                                                    | <b>31</b>  | (280) |            |                                                                |            |       |
| <b>32</b> | If you have a loss, check the box that describes your investment in this activity. See instructions.<br>• If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. |            |       | <b>32a</b> | <input checked="" type="checkbox"/> All investment is at risk. |            |       |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |       | <b>32b</b> | <input type="checkbox"/> Some investment is not at risk.       |            |       |

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

Schedule C (Form 1040) 2025 Created 4/3/25

**Part III Cost of Goods Sold** (see instructions)

|           |                                                                                                                                                                                                                              |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>33</b> | Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)                     |
| <b>34</b> | Was there any change in determining quantities, costs, or valuations between opening and closing inventory?<br>If "Yes," attach explanation . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |
| <b>35</b> | Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . . <b>35</b>                                                                                                      |
| <b>36</b> | Purchases less cost of items withdrawn for personal use . . . . . <b>36</b>                                                                                                                                                  |
| <b>37</b> | Cost of labor. Do not include any amounts paid to yourself . . . . . <b>37</b>                                                                                                                                               |
| <b>38</b> | Materials and supplies . . . . . <b>38</b>                                                                                                                                                                                   |
| <b>39</b> | Other costs . . . . . <b>39</b>                                                                                                                                                                                              |
| <b>40</b> | Add lines 35 through 39 . . . . . <b>40</b>                                                                                                                                                                                  |
| <b>41</b> | Inventory at end of year . . . . . <b>41</b>                                                                                                                                                                                 |
| <b>42</b> | <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . . <b>42</b>                                                                                                            |

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

|            |                                                                                                                                                           |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>43</b>  | When did you place your vehicle in service for business purposes? (month/day/year) _____ / _____ / _____                                                  |
| <b>44</b>  | Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:                                     |
| <b>a</b>   | Business _____                                                                                                                                            |
| <b>b</b>   | Commuting (see instructions) _____                                                                                                                        |
| <b>c</b>   | Other _____                                                                                                                                               |
| <b>45</b>  | Was your vehicle available for personal use during off-duty hours? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>       |
| <b>46</b>  | Do you (or your spouse) have another vehicle available for personal use? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |
| <b>47a</b> | Do you have evidence to support your deduction? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                          |
| <b>b</b>   | If "Yes," is the evidence written? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                                       |

**Part V Other Expenses.** List below business expenses not included on lines 8-27a, or line 30.

|           |                                                                               |
|-----------|-------------------------------------------------------------------------------|
|           |                                                                               |
|           |                                                                               |
|           |                                                                               |
|           |                                                                               |
|           |                                                                               |
|           |                                                                               |
|           |                                                                               |
|           |                                                                               |
|           |                                                                               |
|           |                                                                               |
|           |                                                                               |
| <b>48</b> | <b>Total other expenses.</b> Enter here and on line 27b . . . . . <b>48</b> 0 |

SCHEDULE D  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

Capital Gains and Losses

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

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment  
Sequence No. 12

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|                                                                                                                                                                                                                                                                                                             | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| 1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . . |                                  |                                 |                                                                                           |                                                                                                           |
| 1b Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> or <b>Box G</b> checked . . . . .                                                                                                                                                                                                 | 0                                | 0                               | 0                                                                                         | 0                                                                                                         |
| 2 Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> or <b>Box H</b> checked . . . . .                                                                                                                                                                                                  | 0                                | 0                               | 0                                                                                         | 0                                                                                                         |
| 3 Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> or <b>Box I</b> checked . . . . .                                                                                                                                                                                                  | 0                                | 0                               | 0                                                                                         | 0                                                                                                         |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .                                                                                                                                                                                                    |                                  |                                 |                                                                                           | 4                                                                                                         |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .                                                                                                                                                                                       |                                  |                                 |                                                                                           | 5                                                                                                         |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .                                                                                                                                                    |                                  |                                 |                                                                                           | 6 ( )                                                                                                     |
| 7 <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .                                                                                           |                                  |                                 |                                                                                           | 7 0                                                                                                       |

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|                                                                                                                                                                                                                                                                                                            | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| 8a Totals for all long-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . . |                                  |                                 |                                                                                            |                                                                                                           |
| 8b Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> or <b>Box J</b> checked . . . . .                                                                                                                                                                                                | 19,185                           | 5,850                           | 0                                                                                          | 13,335                                                                                                    |
| 9 Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> or <b>Box K</b> checked . . . . .                                                                                                                                                                                                 | 0                                | 0                               | 0                                                                                          | 0                                                                                                         |
| 10 Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> or <b>Box L</b> checked . . . . .                                                                                                                                                                                                | 4                                | 12,117                          | 0                                                                                          | (12,113)                                                                                                  |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .                                                                                                                                                            |                                  |                                 |                                                                                            | 11                                                                                                        |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .                                                                                                                                                                                      |                                  |                                 |                                                                                            | 12                                                                                                        |
| 13 Capital gain distributions. See the instructions . . . . .                                                                                                                                                                                                                                              |                                  |                                 |                                                                                            | 13                                                                                                        |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .                                                                                                                                                  |                                  |                                 |                                                                                            | 14 ( )                                                                                                    |
| 15 <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .                                                                                                                                                                      |                                  |                                 |                                                                                            | 15 1,222                                                                                                  |

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

Schedule D (Form 1040) 2025 Created 10/6/25

**Part III Summary**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           |                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|
| <b>16</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Combine lines 7 and 15 and enter the result . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>16</b> | 1,222                    |
| <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 22.</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           |                          |
| <b>17</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Are lines 15 and 16 <b>both</b> gains?<br><input type="checkbox"/> <b>Yes.</b> Go to line 18.<br><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.                                                                                                                                                                                                                                                                                                                                                      |           |                          |
| <b>18</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .                                                                                                                                                                                                                                                                                                                                                                               | <b>18</b> |                          |
| <b>19</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .                                                                                                                                                                                                                                                                                                                                                             | <b>19</b> |                          |
| <b>20</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Are lines 18 and 19 both zero or blank and you are not filing Form 4952?<br><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.<br><br><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.                                                                                             |           |                          |
| <b>21</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7a, the <b>smaller</b> of:<br><div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="flex-grow: 1; border-bottom: 1px solid black; position: relative;"> <div style="position: absolute; right: -10px; top: -5px;">. . . . .</div> </div> </div> | <b>21</b> | (                      ) |
| <b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           |                          |
| <b>22</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?<br><br><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.<br><br><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.                                                                                                                                                                                             |           |                          |

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

Before you check Box D, E, F, J, K, or L below, see whether you received any Form(s) 1099-B, Form(s) 1099-DA, or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B or Form 1099-DA. They will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B and Form(s) 1099-DA showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, F, J, K, or L below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(D)** Long-term transactions reported on **Form(s) 1099-B** showing basis **was** reported to the IRS (see **Note** above)
- ☐ **(E)** Long-term transactions reported on **Form(s) 1099-B** showing basis **was not** reported to the IRS
- ☐ **(F)** Long-term transactions, other than digital asset transactions, not reported to you on **Form 1099-B** or **Form 1099-DA**
- ☐ **(J)** Long-term transactions reported on **Form(s) 1099-DA** showing basis **was** reported to the IRS (see **Note** above)
- ☐ **(K)** Long-term transactions reported on **Form(s) 1099-DA** showing basis **was not** reported to the IRS
- ☐ **(L)** Long-term digital asset transactions not reported to you on **Form 1099-DA** or **Form 1099-B**

| 1                | (a)<br>Description of property<br>(Example: 100 sh. XYZ Co.)                                                                                                                                                                                                                                                                                               | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or<br>disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis<br>See the <b>Note</b> below<br>and see <i>Column (e)</i><br>in the separate<br>instructions. | Adjustment, if any, to gain or loss<br>If you enter an amount in column (g),<br>enter a code in column (f).<br><b>See the separate instructions.</b> |                                | (h)<br><b>Gain or (loss)</b><br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g). |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------------------|
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          | (f)<br>Code(s) from<br>instructions                                                                                                                  | (g)<br>Amount of<br>adjustment |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       | 19,185                                                 | 5,850                                                                                                                    |                                                                                                                                                      | 0                              | 13,335                                                                                                               |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
| <b>2 Totals.</b> | Add the amounts in columns (d), (e), (g), and (h)<br>(subtract negative amounts). Enter each total here and<br>include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> or <b>Box J</b><br>above is checked), <b>line 9</b> (if <b>Box E</b> or <b>Box K</b> above is<br>checked), or <b>line 10</b> (if <b>Box F</b> or <b>Box L</b> above is checked) |                                         |                                                       | 19,185                                                 | 5,850                                                                                                                    |                                                                                                                                                      | 0                              | 13,335                                                                                                               |

**Note:** If you checked Box D or Box J above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side Social security number or taxpayer identification number

Before you check Box D, E, F, J, K, or L below, see whether you received any Form(s) 1099-B, Form(s) 1099-DA, or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B or Form 1099-DA. They will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B and Form(s) 1099-DA showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, F, J, K, or L below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (D) Long-term transactions reported on **Form(s) 1099-B** showing basis **was** reported to the IRS (see **Note** above)
- ☐ (E) Long-term transactions reported on **Form(s) 1099-B** showing basis **was not** reported to the IRS
- ☒ (F) Long-term transactions, other than digital asset transactions, not reported to you on **Form 1099-B** or **Form 1099-DA**
- ☐ (J) Long-term transactions reported on **Form(s) 1099-DA** showing basis **was** reported to the IRS (see **Note** above)
- ☐ (K) Long-term transactions reported on **Form(s) 1099-DA** showing basis **was not** reported to the IRS
- ☐ (L) Long-term digital asset transactions not reported to you on **Form 1099-DA** or **Form 1099-B**

| 1                | (a)<br>Description of property<br>(Example: 100 sh. XYZ Co.)                                                                                                                                                                                                                                                                                               | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or<br>disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis<br>See the <b>Note</b> below<br>and see <i>Column (e)</i><br>in the separate<br>instructions. | Adjustment, if any, to gain or loss<br>If you enter an amount in column (g),<br>enter a code in column (f).<br><b>See the separate instructions.</b> |                                | (h)<br><b>Gain or (loss)</b><br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g). |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------------------|
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          | (f)<br>Code(s) from<br>instructions                                                                                                                  | (g)<br>Amount of<br>adjustment |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       | 4                                                      | 12,117                                                                                                                   |                                                                                                                                                      | 0                              | (12,113)                                                                                                             |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
|                  |                                                                                                                                                                                                                                                                                                                                                            |                                         |                                                       |                                                        |                                                                                                                          |                                                                                                                                                      |                                |                                                                                                                      |
| <b>2 Totals.</b> | Add the amounts in columns (d), (e), (g), and (h)<br>(subtract negative amounts). Enter each total here and<br>include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> or <b>Box J</b><br>above is checked), <b>line 9</b> (if <b>Box E</b> or <b>Box K</b> above is<br>checked), or <b>line 10</b> (if <b>Box F</b> or <b>Box L</b> above is checked) |                                         |                                                       | 4                                                      | 12,117                                                                                                                   |                                                                                                                                                      | 0                              | (12,113)                                                                                                             |

**Note:** If you checked Box D or Box J above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.