

IRS e-file Signature Authorization

OMB No. 1545-0074

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

Submission Identification Number (SID) ▶

Taxpayer's name

Social security number

Spouse's name

Spouse's social security number

Part I Tax Return Information - Tax Year Ending December 31, 2025 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	112,809.
2	Total tax	2	688.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	37,531.
4	Amount you want refunded to you	4	36,843.
5	Amount you owe	5	

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

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

Taxpayer's PIN: check one box only

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

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ [redacted] Date ▶ 04/14/2026

Spouse's PIN: check one box only

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

☐ will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ [redacted] Date ▶ 04/14/2026

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. [redacted]

Don't enter all zeros

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

ERO's signature ▶ [redacted] Date ▶ 04/14/2026

519995 04-01-25

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

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

Form 8879 (Rev. 01-2021)

03590415 134319 92663.003

1
2025.03030 [redacted]

Powered by Tax Returns

92663.01

TAXABLE YEAR

FORM

2025

California e-file Signature Authorization for Individuals

8879

Your name

Your SSN or ITIN

Spouse's/RDP's name

Spouse's/RDP's SSN or ITIN

Part I Tax Return Information (whole dollars only)

1	California adjusted gross income (AGI). See instructions	1	<u>115,193</u>
2	Amount you owe. See instructions	2	<u></u>
3	Refund or no amount due. See instructions	3	<u>14,819</u>

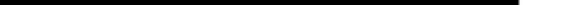
Part II Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2025, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: Check one box only

☒ I authorize [REDACTED] ERO firm name _____ to enter my PIN [REDACTED] Do not enter all zeros
as my signature on my 2025 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2025 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature  Date  04/15/2026

Spouse's/RDP's PIN: Check one box only

☒ I authorize _____ to enter my PIN _____
ERO firm name Do not enter all zeros
as my signature on my 2025 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2025 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature _____ Date 04/15/2026

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's Electronic Filer Identification Number (EFIN)/PIN.

Enter your six-digit EFIN followed by your five-digit self-selected PIN.

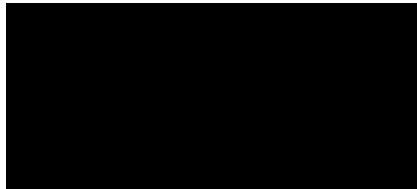
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2025 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2025 Handbook for Authorized e-file Providers.

ERO's signature Date 04/14/2026

For Privacy Notice, get FTB 1131 EN-SP.

FTB 8879 2025



Enclosed are your 2025 income tax returns, as follows...

2025 U.S. Individual Income Tax Return

2025 California Individual Income Tax Return

Returns are filed electronically when able, however, if the filing instructions for any deliverables require mailing, we recommend the use of certified return receipt or priority mail to provide proof of the mailing date and confirmation that it has been received by the taxing authority.

It is also recommended that any type of payments to a federal or state agency be made directly online on the agency's website. If you choose to mail in your payment(s), use certified return receipt or priority mail so that you can track it and have a written confirmation of the date and time the agency received your payment.

Your copy should be retained for your files.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax returns.

Sincerely,



[illegible]

Two-Year Comparison Worksheet

2025

Name(s) as shown on return

Social security number

2024 Tax Bracket 2 8

2025 Filing Status

2025 Tax Bracket

Description	Tax Year 2024	Tax Year 2025	Increase (Decrease)
WAGES, SALARIES, AND TIPS	180,308.	198,971.	18,663.
SCHEDULE B - TAXABLE INTEREST	48.	0.	-48.
TAXABLE PENSIONS AND ANNUITIES	49,101.	36,939.	-12,162.
SCH. C (BUSINESS INCOME/LOSS)	80,362.	-123,101.	-203,463.
OTHER INCOME	196,087.	0.	-196,087.
TOTAL INCOME	505,906.	112,809.	-393,097.
DEDUCTIBLE PART OF SE TAX	1,779.	0.	-1,779.
TOTAL ADJUSTMENTS	1,779.	0.	-1,779.
ADJUSTED GROSS INCOME	504,127.	112,809.	-391,318.
TAXES	10,000.	40,000.	30,000.
INTEREST (DEDUCTIBLE)	14,050.	18,991.	4,941.
CONTRIBUTIONS	205.	500.	295.
OTHER ITEMIZED DEDUCTIONS	50,126.	0.	-50,126.
TOTAL ITEMIZED DEDUCTIONS	74,381.	59,491.	-14,890.
QUALIFIED BUSINESS INCOME DEDUCTION	15,717.	0.	-15,717.
QUALIFIED OVERTIME DEDUCTION	0.	6,928.	6,928.
TOTAL DEDUCTIONS	90,098.	66,419.	-23,679.
TAXABLE INCOME	414,029.	46,390.	-367,639.
TAX	87,862.	5,088.	-82,774.
TAX BEFORE CREDITS	87,862.	5,088.	-82,774.
CHILD TAX CR. AND CR. FOR OTH. DEP.	0.	4,400.	4,400.
TAX AFTER NON-REFUNDABLE CREDITS	87,862.	688.	-87,174.
SCHEDULE SE (SELF-EMPLOYMENT TAX)	3,558.	0.	-3,558.
FORM 5329 (TAX ON PENSION/IRA/MSA)	1,307.	0.	-1,307.
FORM 8959 (ADDITIONAL MEDICARE TAX)	80.	0.	-80.
FORM 8960 (NET INVEST. INCOME TAX)	2.	0.	-2.
TOTAL TAX	92,809.	688.	-92,121.
FED. INCOME TAX WITHHELD, FORM W-2	9,264.	35,547.	26,283.
FED. INCOME TAX WITHHELD, FORM 1099	4,354.	1,984.	-2,370.
TOTAL PAYMENTS	13,618.	37,531.	23,913.
TAX OVERPAID	0.	36,843.	36,843.
AMOUNT REFUNDED	0.	36,843.	36,843.
FORM 2210/2210F (EST. TAX PENALTY)	3,519.	0.	-3,519.
BALANCE DUE (INCLUDING 2210/2210F)	82,710.	0.	-82,710.
CALIFORNIA STATE RETURN			
TAXABLE INCOME	440,610.	92,904.	-347,706.
TAX	34,061.	2,644.	-31,417.
NON-REFUNDABLE CREDITS	1,076.	1,256.	180.
OTHER TAXES	1,733.	0.	-1,733.
PAYMENTS	4,467.	16,207.	11,740.

2025

Social security number

2025 Filing Status

2025 Tax Bracket

526301 04-01-25

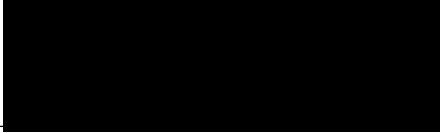
2025 TAX RETURN FILING INSTRUCTIONS

U.S. INDIVIDUAL INCOME TAX RETURN

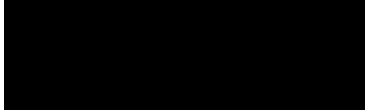
FOR THE YEAR ENDING

December 31, 2025

Prepared For:



Prepared By:



Amount of Tax:

Total tax	\$	688
Less: payments and credits	\$	37,531
Plus: interest and penalties	\$	0
Overpayment	\$	36,843

Overpayment:

Credited to your estimated tax	\$	0
Refunded to you	\$	36,843

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

This return qualifies for electronic filing and the practitioner PIN program has been elected. After reviewing the return for accuracy, please sign and return Form 8879 to our office. We will then transmit your return electronically to the IRS.

Return Must Be Mailed On Or Before:

Return federal Form 8879 to us by April 15, 2026.

Special Instructions:

Your refund will be deposited directly into your account ending in 5190. Refer to Form 1040 on the Direct Deposit/Debit Report for complete account information.

Do not mail the paper copy of the return to the IRS. If after three weeks you have not received your refund, you may contact the IRS at 1-800-829-4477.

For the year Jan. 1 - Dec. 31, 2025, or other tax year beginning _____, ending _____ 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

e'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.	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 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

Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

☐ Single	☐ Head of household (HOH)
☒ Married filing jointly (even if only one had income)	☐ Qualifying surviving spouse (QSS)
☐ 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) ☒ Yes (b) ☒ And in the U.S.	(a) ☒ Yes (b) ☒ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☒ Child tax credit ☐ Credit for other dependents	☒ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ 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.

Income	1a	Total amount from Form(s) W-2, box 1 (see instructions)	STMT 1	1a	198,971.	
	b	Household employee wages not reported on Form(s) W-2		1b		
	c	Tip income not reported on line 1a (see instructions)		1c		
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d		
	e	Taxable dependent care benefits from Form 2441, line 26		1e		
	f	Employer-provided adoption benefits from Form 8839, line 31		1f		
	g	Wages from Form 8919, line 6		1g		
	h	Other earned income (see instructions). Enter type and amount:		1h		
	i	Nontaxable combat pay election (see instructions)	1i			
	z	Add lines 1a through 1h		1z	198,971.	
	2a	Tax-exempt interest	2a	b Taxable interest	2b	
	3a	Qualified dividends	3a	b Ordinary dividends	3b	
	c	Check if your child's dividends are included in 1 ☐ Line 3a	2 ☐ Line 3b			
	4a	IRA distributions	4a	b Taxable amount	4b	
	c	Check if (see instructions) 1 ☐ Rollover	2 ☐ QCD 3 ☐			
5a	Pensions and annuities	5a	b Taxable amount	5b	36,939.	
c	Check if (see instructions) 1 ☐ Rollover	2 ☐ PSO 3 ☐				
6a	Social security benefits	6a	b Taxable amount	6b		
c	If you elect to use the lump-sum election method, check here (see instructions) ☐					
d	If you are married filing separately & lived apart from your spouse the entire year (see inst.), check here ☐					
7a	Capital gain or (loss). Attach Schedule D if required		7a			
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)					
8	Additional income from Schedule 1, line 10		8		-123,101.	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income		9		112,809.	
10	Adjustments to income from Schedule 1, line 26		10			
11a	Subtract line 10 from line 9. This is your adjusted gross income		11a		112,809.	

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	112,809.
12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
b	☐ Spouse itemizes on a separate return	c	☐ You were a dual-status alien
d	You: ☐ Were born before January 2, 1961 ☐ Are blind		
	Spouse: ☐ Was born before January 2, 1961 ☐ Is blind		
e	Standard deduction or itemized deductions (from Schedule A)	12e	59,491.
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	
b	Additional deductions from Schedule 1-A, line 38	13b	6,928.
14	Add lines 12e, 13a, and 13b	14	66,419.
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	46,390.
16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	5,088.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	5,088.
19	Child tax credit or credit for other dependents from Schedule 8812	19	4,400.
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	4,400.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	688.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	688.

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

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	SEE STATEMENT 3 35,547.
b	Form(s) 1099	25b	SEE STATEMENT 4 1,984.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	37,531.
26	2025 estimated tax payments and amount applied from 2024 return	26	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):		
27a	Earned income credit (EIC)	27a	
b	Clergy filing Schedule SE (see instructions)		
c	If you do not want to claim the EIC, check here		
28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here ☐	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Refundable adoption credit from Form 8839, line 13	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	37,531.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	36,843.
35a	Amount of line 34 you want refunded . If Form 8888 is attached, check here ☐	35a	36,843.
b	Routing number	c	Type: ☒ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2026 estimated tax	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
38	Estimated tax penalty (see instructions)	38	

Third Party DesigneeDo you want to allow another person to discuss this return with the IRS? See instructions. ☒ **Yes.** Complete below. ☐ **No**Design 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 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 CONSULTANT	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation HOMEMAKER	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: ☐ Self-employed
		04/14/26		

Firm's name	
Firm's address	

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

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.

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	-123,101.
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ 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	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-123,101.

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

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

Part II Adjustments to Income

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

Schedule 1 (Form 1040) 2025

SCHEDULE 1-A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Deductions

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **1A**

GJ) Amount

1	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b	1	112,809.
2a	Enter any income from Puerto Rico that you excluded	2a	
b	Enter the amount from Form 2555, line 45	2b	
c	Enter the amount from Form 2555, line 50	2c	
d	Enter the amount from Form 4563, line 15	2d	
e	Add lines 2a, 2b, 2c, and 2d	2e	
3	Add lines 1 and 2e	3	112,809.

Part II No Tax on Tips

Caution: Fill out Part II only if you received qualified tips. These tips must have been received in an occupation listed at [IRS.gov/TippedOccupations](https://www.irs.gov/TippedOccupations). You and/or your spouse who received qualified tips must have a valid social security number to claim the deduction. If married, you must file jointly to claim this deduction. See instructions.

4	Qualified tips received as an employee. If you received tips as an employee with respect to employment with more than one employer, enter -0- on lines 4a and 4b and see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions.		
a	Enter qualified tips included on Form W-2, box 7, but see the instructions if Form W-2, box 5 is more than \$176,100 or you received tips that are not subject to social security and Medicare taxes	4a	
b	Qualified tips included on Form 4137, line 1, row A, column (c). If Form 4137 is not filed, enter -0-	4b	
c	If you only received qualified tips as an employee with respect to employment with one employer, enter the larger of line 4a or line 4b. Otherwise, see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions	4c	
5	Qualified tips received in the course of a trade or business. Qualified tip amount included in Form 1099-NEC, box 1; Form 1099-MISC, box 3; or Form 1099-K, box 1a. Do not enter more than the net profit from the trade or business. If you received qualified tips in the course of more than one trade or business or in more than one occupation, see instructions	5	
6	Add lines 4c and 5	6	
7	Enter the smaller of the amount on line 6 or \$25,000	7	
8	Enter the amount from line 3	8	
9	Enter \$150,000 (\$300,000 if married filing jointly)	9	
10	Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13	10	
11	Divide line 10 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	11	
12	Multiply line 11 by \$100	12	
13	Qualified tips deduction. Subtract line 12 from line 7. If zero or less, enter -0-	13	

Part III No Tax on Overtime

Caution: Fill out Part III only if you received qualified overtime compensation. You and/or your spouse who received the qualified overtime compensation must have a valid social security number to claim this deduction. If married, you must file jointly to claim this deduction. See instructions.

14a	Qualified overtime compensation included in Form W-2, box 1. If you received qualified overtime compensation not reported on Form W-2, box 1, see instructions	14a	6,928.
b	Qualified overtime compensation included in Form 1099-NEC, box 1 or Form 1099-MISC, box 3 (see instructions)	14b	
c	Add lines 14a and 14b	14c	6,928.
15	Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly)	15	6,928.
16	Enter the amount from line 3	16	112,809.
17	Enter \$150,000 (\$300,000 if married filing jointly)	17	300,000.
18	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21	18	-187,191.
19	Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	19	
20	Multiply line 19 by \$100	20	
21	Qualified overtime compensation deduction. Subtract line 20 from line 15. If zero or less, enter -0-	21	6,928.

Part IV No Tax on Car Loan Interest

Caution: Fill out Part IV only if you, or your spouse if married filing jointly, paid or accrued qualified passenger vehicle loan interest (QPVLI). Column (iii) is the total QPVLI paid in 2025 less the amounts reported in column (ii). See instructions.

22 Applicable passenger vehicle (see instructions). If more than two VINs, see instructions.

(i) Vehicle identification number (VIN)		Interest for this loan:	
		(ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A
a			
b			
23	Add lines 22a and 22b, column (iii)	23	
24	Enter the smaller of the amount on line 23 or \$10,000	24	
25	Enter the amount from line 3	25	
26	Enter \$100,000 (\$200,000 if married filing jointly)	26	
27	Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30	27	
28	Divide line 27 by \$1,000. If the resulting number isn't a whole number, increase the result to the next higher whole number. (For example, increase 1.5 to 2, and increase 0.05 to 1.)	28	
29	Multiply line 28 by \$200	29	
30	Qualified passenger vehicle loan interest deduction. Subtract line 29 from line 24. If zero or less, enter -0-	30	

Part V Enhanced Deduction for Seniors

Caution: You and/or your spouse must have a valid social security number. If married, you must file jointly to claim this deduction.

See instructions.

31	Enter the amount from line 3	31	
32	Enter \$75,000 (\$150,000 if married filing jointly)	32	
33	Subtract line 32 from line 31. If zero or less, enter \$6,000 on line 35	33	
34	Multiply line 33 by 6% (0.06)	34	
35	Subtract line 34 from \$6,000. If zero or less, enter -0-	35	
36a	If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35	36a	
b	If you are married filing jointly, your spouse has a valid social security number (see instructions), and your spouse was born before January 2, 1961, enter the amount from line 35	36b	
37	Enhanced deduction for seniors. Add lines 36a and 36b	37	

Part VI Total Additional Deductions

38	Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c	38	6,928.
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Schedule 1-A (Form 1040) 2025

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2025

Attachment
Sequence No. 07

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

Your social security number

Medical
and
Dental
Expenses

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

- 1 Medical and dental expenses (see instructions) 1
- 2 Enter amount from Form 1040 or 1040-SR, line 11b 2
- 3 Multiply line 2 by 7.5% (0.075) 3
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4

Taxes You
Paid

- 5 State and local taxes (SALT). **SEE STATEMENT 5**
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐ 5a 47,588.
- b State and local real estate taxes (see instructions) 5b 2,798.
- c State and local personal property taxes 5c
- d Add lines 5a through 5c 5d 50,386.
- e Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately). If Form 1040 or 1040-SR, line 11b is more than \$500,000 (\$250,000 if married filing separately), or if you completed Form 2555, Form 4563, or excluded income from Puerto Rico, see instructions 5e 40,000.
- 6 Other taxes. List type and amount: 6
- 7 Add lines 5e and 6 7 40,000.

Interest
You Paid

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

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐
- a Home mortgage interest and points reported to you on Form 1098. See instructions if limited **SEE STATEMENT 6** 8a 18,991.
- b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address 8b
- c Points not reported to you on Form 1098. See instructions for special rules 8c
- d Reserved for future use 8d
- e Add lines 8a through 8c 8e 18,991.
- 9 Investment interest. Attach Form 4952 if required. See instructions 9
- 10 Add lines 8e and 9 10 18,991.

Gifts to
Charity

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

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 11 500.
- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 12
- 13 Carryover from prior year 13
- 14 Add lines 11 through 13 14 500.

Casualty
and Theft
Losses

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

Other
Itemized
Deductions

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

Total
Itemized
Deductions

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12e 17 59,491.
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐ 18

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service
Name of proprietor

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

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

Part I Income

1 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 ☐	1	888,155.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	888,155.
4 Cost of goods sold (from line 42)	4	698,732.
5 Gross profit. Subtract line 4 from line 3	5	189,423.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	189,423.

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

8 Advertising	8	14,129.	18 Office expense	18	21,708.
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	1,132.
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	31,588.	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	3,423.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	2,981.	21 Repairs and maintenance	21	1,297.
14 Employee benefit programs (other than on line 19)	14	5,955.	22 Supplies (not included in Part III)	22	210.
15 Insurance (other than health)	15	8,286.	23 Taxes and licenses	23	2,573.
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	36,455.
b Other	16b	26,100.	b Deductible meals (see instructions)	24b	8,590.
17 Legal and professional services	17	55,507.	25 Utilities	25	2,115.
			26 Wages (less employment credits)	26	70,969.
			27 a Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
			b Other expenses (from line 48)	27b	19,506.
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	312,524.			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-123,101.			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30				
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	-123,101.			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a ☒ All investment is at risk.		
			32b ☐ Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory:	a ☐ Cost	b ☐ Lower of cost or market	c ☐ Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation			
				☐ Yes ☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37	582,235.	
38	Materials and supplies	38		
39	Other costs	39	SEE STATEMENT 7 116,497.	
40	Add lines 35 through 39	40	698,732.	
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	698,732.	

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.

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

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

BANK CHARGES	4,415.
DUES AND SUBSCRIPTIONS	5,000.
SOFTWARE & WEB SERVICES	9,842.
TRAINING AND EDUCATION	249.
48 Total other expenses. Enter here and on line 27b	19,506.

Schedule C - Two-Year Comparison Worksheet

2025

Description	Tax Year 2024	Tax Year 2025	Increase (Decrease)
INCOME			
GROSS RECEIPTS OR SALES	385,817.	888,155.	502,338.
LESS: COST OF GOODS SOLD	0.	698,732.	698,732.
GROSS PROFIT	385,817.	189,423.	-196,394.
GROSS INCOME	385,817.	189,423.	-196,394.
EXPENSES			
ADVERTISING	490.	14,129.	13,639.
COMMISSIONS AND FEES	1,774.	0.	-1,774.
CONTRACT LABOR	0.	31,588.	31,588.
DEPRECIATION AND SEC. 179 EXPENSE	0.	2,981.	2,981.
EMPLOYEE BENEFIT PROGRAMS	10,543.	5,955.	-4,588.
INSURANCE	871.	8,286.	7,415.
MORTGAGE INTEREST	2,748.	0.	-2,748.
OTHER INTEREST	0.	26,100.	26,100.
LEGAL AND PROFESSIONAL SERVICES	23,118.	55,507.	32,389.
OFFICE EXPENSE	3,674.	21,708.	18,034.
PENSION AND PROFIT-SHARING PLANS	0.	1,132.	1,132.
RENT/LEASE-OTHER BUSINESS PROPERTY	1,230.	3,423.	2,193.
REPAIRS AND MAINTENANCE	711.	1,297.	586.
SUPPLIES	350.	210.	-140.
TAXES AND LICENSES	6,620.	2,573.	-4,047.
TRAVEL	7,442.	36,455.	29,013.
MEALS AND ENTERTAINMENT	857.	8,590.	7,733.
UTILITIES	645.	2,115.	1,470.
WAGES (LESS EMPLOYMENT CREDITS)	243,334.	70,969.	-172,365.
OTHER EXPENSES	1,048.	19,506.	18,458.
TOTAL EXPENSES	305,455.	312,524.	7,069.
NET PROFIT OR (LOSS)	80,362.	-123,101.	-203,463.

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children
and Other Dependents

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. 47

Name(s) shown on return

Your social security number

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11a of your Form 1040, 1040-SR, or 1040-NR	1	112,809.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	112,809.
4	Number of qualifying children under age 17 with the required social security number	4	2
5	Multiply line 4 by \$2,200	5	4,400.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	4,400.
9	Enter the amount shown below for your filing status. • Married filing jointly - \$400,000 • All other filing statuses - \$200,000	9	400,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0.
11	Multiply line 10 by 5% (0.05)	11	0.
12	Is the amount on line 8 more than the amount on line 11? ☐ No. Stop here. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	4,400.
13	Enter the amount from Credit Limit Worksheet A STMT 8	13	5,088.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	4,400.

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040 or Form 1040-SR through line 27a (or Form 1040-NR through line 26) (also complete Schedule 3 (Form 1040), line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2025 Created 7/30/25

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15	Reserved for future use	15	
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit	16a	0.
b	Number of qualifying children under age 17 with the required social security number: x \$1,700. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit	16b	
TIP: The number of children you use for this line is the same as the number of children you used for line 4.			
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)	18a	
b	Nontaxable combat pay (see instructions) 18b		
19	Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$5,100 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20	

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions ...	21	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 ...	27	0.
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Schedule 8812 (Form 1040) 2025

Qualified Business Income Deduction
Simplified Computation

OMB No. 1545-0074

2025

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. 55

Name(s) shown on return

Your taxpayer identification number

ly if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$197,300 (\$394,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			-123,101.
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2 -123,101.	
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4 0.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10
11	Taxable income before qualified business income deduction (see instructions)	11 46,390.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 46,390.	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 9,278.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		15
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 (123,101.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 ()

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

Form 8995 (2025) Created 9/12/25

Paid Preparer's Due Diligence Checklist
Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional
Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status
To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Taxpayer identification number

Preparer's name

Preparer tax identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).

☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	☒	☐	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-SS or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☒	☐	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If " Yes," answer questions 4a and 4b. If " No," go to question 5.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	☒	☐	
List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	☒	☐	☐
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2024)

Part II

Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	Yes	No	N/A
		☐	☐	
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III

Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	Yes	No	N/A
		☒	☐	
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☐	☐	☒

Part IV

Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	Yes	No
		☐	☐

Part V

Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	Yes	No
		☐	☐

Part VI

Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

A.

Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);

B.

Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C.

Submit Form 8867 in the manner required; **and**

D.

Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.

1.

A copy of this Form 8867.

2.

The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.

3.

Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

4.

A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.

5.

A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	Yes	No
		☒	☐

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return. **SCHEDULE C- 2**
Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2025
Attachment
Sequence No. **179**

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	2,981.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property					S/L	
h 50-year property	/			MM	S/L	
i Residential rental property	/			MM	S/L	
j Nonresidential real property	/			MM	S/L	

Section C - Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year					S/L	
c 30-year	/			MM	S/L	
d 40-year	/			MM	S/L	
e 50-year	/			MM	S/L	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2025) Created 10/9/25

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	2,981.
23a For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?									☐ Yes	☐ No
b If "Yes," is the evidence written?									☐ Yes	☐ No
c Do you own, lease, or charter an aircraft? Check all that apply. See instructions									☐ Own	☐ Lease ☐ Charter
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use								25		
26 Property used more than 50% in a qualified business use:										
	:	:	%							
	:	:	%							
	:	:	%							
27 Property used 50% or less in a qualified business use:										
	:	:	%			S/L -				
	:	:	%			S/L -				
	:	:	%			S/L -				
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21								28		
29 Add amounts in column (i), line 26. Enter here and on line 7								29		

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year ...												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use? ...												

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) (continued)**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year:					
	:				
	:				
43 Amortization of costs that began before your 2025 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	

Form 4562 (2025)

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 1

T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T S		184,251.	34,734.	14,509.	2,352.	10,918.	2,843.
		14,720.	813.	498.	184.	951.	222.
TOTALS		198,971.	35,547.	15,007.	2,536.	11,869.	3,065.

FORM 1040

PENSIONS AND ANNUITIES

STATEMENT 2

DEFENSE FINANCE AND ACCOUNTING SERVICE

AMOUNT RECEIVED THIS YEAR

36,939.

NONTAXABLE AMOUNT

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

36,939.

TOTAL INCLUDED IN FORM 1040, LINE 5B

36,939.

FORM 1040

FEDERAL INCOME TAX WITHHELD - FORM(S) W-2

STATEMENT 3

T S	DESCRIPTION	AMOUNT
T S		34,734.
		813.
TOTAL TO FORM 1040, LINE 25A		35,547.

FORM 1040

FEDERAL INCOME TAX WITHHELD - FORM(S) 1099

STATEMENT 4

T S	DESCRIPTION	AMOUNT
T	DEFENSE FINANCE AND ACCOUNTING SERVICE	1,984.
TOTAL TO FORM 1040, LINE 25B		1,984.

SCHEDULE A

STATE AND LOCAL INCOME TAXES

STATEMENT 5

DESCRIPTION

AMOUNT

DEFENSE FINANCE AND ACCOUNTING SERVICE	1,200.
REJ SOLUTIONS LLC	14,509.
STATE DISABILITY INSURANCE - REJ SOLUTIONS LLC	2,352.
REJ SOLUTIONS LLC	498.
STATE DISABILITY INSURANCE - REJ SOLUTIONS LLC	184.
CALIFORNIA PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS	28,845.
TOTAL TO SCHEDULE A, LINE 5A	47,588.

SCHEDULE A

MORTGAGE INTEREST AND POINTS
REPORTED ON FORM 1098

STATEMENT 6

DESCRIPTION

AMOUNT

RUSHMORE SERVICING, 8950 CYPRESS WATERS BLVD, COPPELL, TX 75019	18,991.
TOTAL TO SCHEDULE A, LINE 8A	18,991.

SCHEDULE C

OTHER COSTS OF GOODS SOLD

STATEMENT 7

DESCRIPTION

AMOUNT

DIRECT PAYROLL TAXES	48,751.
DIRECT INSURANCE	208.
DIRECT 401(K)	19,267.
DIRECT EMPLOYEE BENEFITS	48,271.
TOTAL TO SCHEDULE C, LINE 39	116,497.

1. ENTER THE AMOUNT FROM LINE 18 OF FORM 1040 OR FORM 1040-NR 5,088.

2. ADD THE FOLLOWING AMOUNTS (IF APPLICABLE) FROM:

SCHEDULE 3, LINE 1
SCHEDULE 3, LINE 2
SCHEDULE 3, LINE 3
SCHEDULE 3, LINE 4
SCHEDULE 3, LINE 5B
SCHEDULE 3, LINE 6D
SCHEDULE 3, LINE 6F
SCHEDULE 3, LINE 6L
SCHEDULE 3, LINE 6M
ENTER THE TOTAL

3. SUBTRACT LINE 2 FROM LINE 1 5,088.

COMPLETE THE CREDIT LIMIT WORKSHEET B ONLY IF YOU MEET ALL OF THE FOLLOWING:

1. YOU ARE CLAIMING ONE OR MORE OF THE FOLLOWING CREDITS:

- A. MORTGAGE INTEREST CREDIT, FORM 8396
- B. ADOPTION CREDIT, FORM 8839
- C. RESIDENTIAL CLEAN ENERGY CREDIT, FORM 5695, PART I
- D. DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT, FORM 8859

2. YOU ARE NOT FILING FORM 2555

3. LINE 4 OF SCHEDULE 8812 IS MORE THAN ZERO

4. IF YOU ARE NOT COMPLETING CREDIT LIMIT WORKSHEET B, ENTER -0-; OTHERWISE, ENTER THE AMOUNT FROM THE CREDIT LIMIT WORKSHEET B.

0.

5. SUBTRACT LINE 4 FROM LINE 3. ENTER THIS AMOUNT ON SCHEDULE 8812, LINE 13.

5,088.

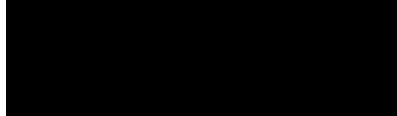
2025 TAX RETURN FILING INSTRUCTIONS

CALIFORNIA INCOME TAX RETURN

FOR THE YEAR ENDING

December 31, 2025

Prepared For:

Prepared By:

Amount of Tax:

Total tax	\$	1,388
Less: payments and credits	\$	16,207
Plus: interest and penalties	\$	0
Overpayment	\$	14,819

Overpayment:

Miscellaneous donations	\$	0
Credited to your estimated tax	\$	0
Refunded to you	\$	14,819

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

This return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return California Form 8879 to our office. We will then submit your electronic return to the FTB.

Return Must Be Mailed On Or Before:

Return California Form 8879 to us by April 15, 2026.

Special Instructions:

Do not mail the paper copy of the return to the FTB. If after three weeks you have not received your refund, you may contact the FTB at 1-800-338-0505.

Your refund will be deposited directly into your account ending in 5190. Refer to Form 540 on the Direct Deposit/Debit Report for complete account information.

TAXABLE YEAR

2025**California Resident Income Tax Return**

FORM

540

APE

ATTACH FEDERAL RETURN

Enter your county at time of filing (see instructions)

☐

If your address above is the same as your principal/physical residence address at the time of filing, check this box

☒**X**

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

Apt. no/ste. no.

☐☐

City

State

ZIP code

☐☐☐

If your California filing status is different from your federal filing status, check the box here

.....

1☐

Single

4☐

Head of household (with qualifying person). See instructions.

2☒

Married/RDP filing jointly (even if only one spouse/RDP had income). See instr.

5☐

Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

See instructions.

3☐

Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

6

If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr.

..... • **6**

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only**7 Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions.☐**7**☐**2**

X \$153 =

☐

\$

306**8 Blind:** If you (or your spouse/RDP) are visually impaired, enter 1;

if both are visually impaired, enter 2. See instructions

☐**8**☐

X \$153 =

☐

\$

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1;

if both are 65 or older, enter 2. See instructions

☐**9**☐

X \$153 =

☐

\$

Principal Residence

Filing Status

Exemptions

Your name:

Your SSN or ITIN:

10 Dependents: Do not include yourself or your spouse/RDP.

Exemptions

	Dependent 1	Dependent 2	Dependent 3
First Name			
Last Name			
SSN. See inst.			
Dependent's relationship to you			

Total dependent exemptions • 10 2 X \$475 = \$ 950

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 • 11 \$ 1,256

Taxable Income

12	State wages from your federal Form(s) W-2, box 16	• 12	198,971	.00
13	Enter federal adjusted gross income (AGI) from federal Form 1040 or 1040-SR, line 11b	• 13	112,809	.00
14	California adjustments - subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B	• 14		.00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	• 15	112,809	.00
16	California adjustments - additions. Enter the amount from Schedule CA (540), Part I, line 27, column C	• 16	2,384	.00
17	California adjusted gross income. Combine line 15 and line 16	• 17	115,193	.00
18	Enter the larger of Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately \$ 5,706 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP \$11,412 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions	• 18	22,289	.00
19	Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0-	• 19	92,904	.00

Tax

31	Tax. Check the box if from: X Tax Table Tax Rate Schedule	• 31	2,644	.00
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$252,203, see instructions	• 32	1,256	.00
33	Subtract line 32 from line 31. If less than zero, enter -0-	• 33	1,388	.00
34	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A	• 34		.00
35	Add line 33 and line 34	• 35	1,388	.00

Special Credits

40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions	• 40		.00
43	Enter credit name code • and amount	• 43		.00
44	Enter credit name code • and amount	• 44		.00

Your name:

our SSN or ITIN:

Special Credits

45	To claim more than two credits, see instructions. Attach Schedule P (540)	• 45		-00
46	Nonrefundable Renter's Credit. See instructions	• 46		-00
47	Add line 40 through line 46. These are your total credits	• 47		-00
48	Subtract line 47 from line 35. If less than zero, enter -0-	• 48	1,388	-00

Other Taxes

61	Alternative Minimum Tax. Attach Schedule P (540)	• 61		-00
62	Behavioral Health Services Tax. See instructions	• 62		-00
63	Other taxes and credit recapture. See instructions	• 63		-00
64	Add line 48, line 61, line 62, and line 63. This is your total tax	• 64	1,388	-00

Payments

71	California income tax withheld. See instructions	• 71	16,207	-00
72	2025 California estimated tax and other payments. See instructions	• 72		-00
73	Withholding (Form 592-B and/or Form 593). See instructions	• 73		-00
74	Refundable Program 4.0 California Motion Picture and Television Production Credit. See instructions	• 74		-00
75	Earned Income Tax Credit (EITC). See instructions	• 75		-00
76	Young Child Tax Credit (YCTC). See instructions	• 76		-00
77	Foster Youth Tax Credit (FYTC). See instructions	• 77		-00
78	Add line 71 through line 77. These are your total payments. See instructions	• 78	16,207	-00

Use Tax

91	Use Tax. Do not leave blank. See instructions	• 91	0	-00
If line 91 is zero, check if: ☒ X No use tax is owed. ☐ You paid your use tax obligation directly to CDTFA.				

ISR Penalty

92	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage.	•	X	
	If you did not check the box, see instructions.			
	Individual Shared Responsibility (ISR) Penalty. See instructions	• 92		-00

Overpaid Tax/Tax Due

93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78	• 93	16,207	-00
94	Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91	• 94		-00
95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93	• 95	16,207	-00
96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92	• 96		-00
97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95	• 97	14,819	-00

Your name: [REDACTED] our SSN or ITIN: [REDACTED]

Overpaid Tax/Tax Due	98	Amount of line 97 you want applied to your 2026 estimated tax	• 98		-.00
	99	Overpaid tax available this year. Subtract line 98 from line 97	• 99	14,819	-.00
	100	Tax due. If line 95 is less than line 64, subtract line 95 from line 64	• 100		-.00

		<u>Code</u>	<u>Amount</u>	
Contributions	California Seniors Special Fund. See instructions	• 400		-.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	• 401		-.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program	• 403		-.00
	California Breast Cancer Research Voluntary Tax Contribution Fund	• 405		-.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund	• 406		-.00
	Emergency Food for Families Voluntary Tax Contribution Fund	• 407		-.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	• 408		-.00
	California Cancer Research Voluntary Tax Contribution Fund	• 413		-.00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund	• 422		-.00
	State Parks Protection Fund/Parks Pass Purchase	• 423		-.00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund	• 424		-.00
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	• 431		-.00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	• 438		-.00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	• 439		-.00
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	• 445		-.00
	California ALS Research Network Voluntary Tax Contribution Fund	• 447		-.00
	California Pediatric Cancer Research Voluntary Tax Contribution Fund	• 448		-.00
	Parkinson's Disease Research Voluntary Tax Contribution Fund	• 449		-.00
	110 Add amounts in code 400 through code 449. This is your total contribution	• 110		-.00

Your name: [REDACTED] our SSN or ITIN: [REDACTED]

111 AMOUNT YOU OWE. If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ... • **111**Pay Online - Go to **ftb.ca.gov/pay** for more information.Amount You Owe -00**112** Interest, late return penalties, and late payment penalties **112****113** Underpayment of estimated tax.Check the box: • ☐ **FTB 5805 attached** • ☐ **FTB 5805F attached** • **113****114** Total amount due. See instructions. Enclose, but **do not** staple, any payment **114**Interest and Penalties -00
 0 -00
 -00**115 REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ... • **115****14,819**Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number • Type ☒ Checking • Account number • **116** Direct deposit amount **14,819** -00

☐ Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number • Type ☐ Checking • Account number • **117** Direct deposit amount -00

☐ Savings

Voter Info.

For voter registration information, check the box and go to **sos.ca.gov/elections**. See instructions ☐

Health Care Coverage Info.

Do you want information on no-cost or low-cost health care coverage?

By checking the "Yes" box, you authorize the Franchise Tax Board to share limited information from your tax return with Covered California. See instructions • ☐ Yes ☒ No

Organ Donor Election

By checking the applicable box you authorize written consent for Donate Life California to enroll you in the Donate Life California Organ and Tissue Donor Registry, and for the Franchise Tax Board to share limited information from your tax return with Donate Life California.

If your individual information has changed since the last time you filed a tax return, and are already registered with Donate Life California, re-checking the box will send your most updated individual information to Donate Life California. If you do not check the box, Donate Life California will not enroll you in the registry at this time.

• ☐ Primary taxpayer

• ☐ Spouse/RDP (if joint tax return)

To remove your name from the registry contact Donate Life California directly. For more information, see the Consent Language in the instructions.

Sign your tax return on Side 6

Your name: [REDACTED] our SSN or ITIN: [REDACTED]

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

☐ Your email address. Enter only one email address.

☐ Preferred phone number

**Sign
Here**

☐ Print paid preparer's name

☐ Paid preparer's phone number

It is unlawful to
forge a
spouse's/
RDP's
signature.

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

Firm's name (or yours, if self-employed)

☐ PTIN

Joint tax
return?
See
instructions.

Firm's address

☐ Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions

☒ Yes

☐ No

Print Third Party Designee's Name

Telephone Number

2025**Wage and Tax Statement****W-2****Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.****Caution:** If this schedule is filled out, **do not** send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. **DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

W-2 Information

a. Employee's social security number * ☐ [REDACTED]	c. Employer's name ☐ [REDACTED]
b. Employer identification number (EIN) ☐ [REDACTED]	Employer's address ☐ [REDACTED]
	City ☐ [REDACTED] State ☐ [REDACTED] ZIP code ☐ [REDACTED]
e. Employee's first name * ☐ [REDACTED]	Initial * ☐ [REDACTED]
	Last name * ☐ [REDACTED] Suffix * ☐ [REDACTED]
f. Employee's address * ☐ [REDACTED]	
	City * ☐ [REDACTED] State * ☐ [REDACTED] ZIP code * ☐ [REDACTED]

1. Wages, tips, other compensation ☐ 184,251	4. Social security tax withheld ☐ 10,918	8. Allocated tips (not included in box 1) ☐ [REDACTED]
2. Federal income tax withheld ☐ 34,734	6. Medicare tax withheld ☐ 2,843	10. Dependent care benefits ☐ [REDACTED]
3. Social security wages ☐ 176,100	7. Social security tips ☐ [REDACTED]	11. Nonqualified plans ☐ [REDACTED]

12. Codes and amounts

12a. Code ☐ C Amount ☐ 47	12c. Code ☐ AA Amount ☐ 3,935
12b. Code ☐ D Amount ☐ 11,805	12d. Code ☐ DD Amount ☐ 1,843

13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay

☐ Statutory employee	☒ Retirement plan	☐ Third-party sick pay
--	--	--

14. SDI, VPDI, or CA SDI (from federal Form W-2, box 14 or 19)

Type ☐ CASDI	Amount ☐ 2,352
----------------------------------	------------------------------------

16. State wages, tips, etc. ☐ 184,251

15. State and employer's state ID number

State ☐ [REDACTED]	Employer's state ID number ☐ [REDACTED]
--	---

17. State income tax ☐ 14,509

Franchise Tax Board Privacy Notice on Collection

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2025**Wage and Tax Statement****W-2****Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.****Caution:** If this schedule is filled out, **do not** send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. **DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

W-2 Information

a. Employee's social security number * ☐	c. Employer's name ☐
b. Employer identification number (EIN) ☐	Employer's address ☐ City ☐ State ☐ ZIP code ☐
e. Employee's first name * ☐	Initial * ☐ Last name * ☐ Suffix * ☐
f. Employee's address * ☐ City * ☐ State * ☐ ZIP code * ☐	

1. Wages, tips, other compensation ☐ 14,720	4. Social security tax withheld ☐ 951	8. Allocated tips (not included in box 1) ☐
2. Federal income tax withheld ☐ 813	6. Medicare tax withheld ☐ 222	10. Dependent care benefits ☐
3. Social security wages ☐ 15,333	7. Social security tips ☐	11. Nonqualified plans ☐

12. Codes and amounts

12a. Code ☐ C Amount ☐ 5	12c. Code ☐ Amount ☐
12b. Code ☐ D Amount ☐ 613	12d. Code ☐ Amount ☐

13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay
☐ Statutory employee ☒ Retirement plan ☐ Third-party sick pay
14. SDI, VPDI, or CA SDI (from federal Form W-2, box 14 or 19)

Type ☐ CASDI	Amount ☐ 184
---	---

16. State wages, tips, etc.	☐ 14,720
------------------------------------	---

15. State and employer's state ID number

State ☐ CA	Employer's state ID number ☐
---	---

17. State income tax	☐ 498
-----------------------------	--

Franchise Tax Board Privacy Notice on Collection

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2025

California Adjustments - Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 6 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

Part I Income Adjustment Schedule**Section A - Income** from federal Form 1040 or 1040-SR

		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
1 a	Total amount from federal Form(s) W-2, box 1. See instructions	☒ 198,971 ☐	☐	☐
b	Household employee wages not reported on federal Form(s) W-2	☐	☐	☐
c	Tip income not reported on line 1a	☐	☐	☐
d	Medicaid waiver payments not reported on federal Form(s) W-2. See instructions	☐	☐	☐
e	Taxable dependent care benefits from federal Form 2441, line 26	☐	☐	☐
f	Employer-provided adoption benefits from federal Form 8839, line 31	☐	☐	☐
g	Wages from federal Form 8919, line 6	☐	☐	☐
h	Other earned income. See instr. Enter type & amount ☐	☐	☐	☐
i	Nontaxable combat pay election. See instructions			☐
z	Add line 1a through line 1i	☐ 198,971 ☐	☐	☐
2	Taxable interest. a ☐	☐	☐	☐
3	Ordinary dividends. See instructions. a ☐	☐	☐	☐
4	IRA distributions. See instructions. a ☐	☐	☐	☐
5	Pensions and annuities. See instructions	☐ 36,939 ☐	☐	☐
6	Social security benefits	☐	☐	
7 a	Capital gain or (loss). See instr.	☐	☐	☐

Section B - Additional Income from federal Schedule 1 (Form 1040)

1	Taxable refunds, credits, or offsets of state and local income taxes	☐	☐	
2 a	Alimony received. b Date of original divorce or separation agreement. ☐	☐		☐
3	Business income or (loss). See instructions	☐ -123,101 ☐	☐	☐ 2,384
4	Other gains or (losses)	☐	☐	☐
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	☐	☐	☐
6	Farm income or (loss)	☐	☐	☐
7	Unemployment compensation	☐	☐	

Section B - Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
8 Other income:			
a Federal net operating loss 8a	☐ ()		☐
b Gambling 8b	☐	☐	
c Cancellation of debt 8c	☐	☐	☐
d Foreign earned income exclusion from federal Form 2555 8d	☐ ()		☐
e Income from federal Form 8853 8e	☐		☐
f Income from federal 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 8m	☐		
n IRC Section 951(a) inclusion 8n	☐	☐	
o IRC Section 951A(a) inclusion 8o	☐	☐	
p IRC Section 461(l) excess business loss adjustment 8p	☐	☐	☐
q Taxable distributions from an ABLE account 8q	☐		
r Scholarship and fellowship grants not reported on federal Form(s) W-2 8r	☐		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d 8s	☐ ()		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t	☐		
u Wages earned while incarcerated 8u	☐		
v Digital assets received as ordinary income not reported elsewhere. 8v	☐	☐	☐
z Other income. List type and amount. ☐ 8z	☐	☐	☐

Section B - Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a Total other income. Add line 8a through line 8z 9a	☐	☐	☐
b1 Disaster loss deduction from form FTB 3805V ... 9b1		☐	
b2 NOL deduction from form FTB 3805V 9b2		☐	
b3 NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809 9b3		☐	
10 Total. Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions 10	☐ 112,809	☐	☐ 2,384

Section C - Adjustments to Income

from federal Schedule 1 (Form 1040)

11 Educator expenses 11	☐	☐	
12 Certain business expenses of reservists, performing artists, and fee-basis government officials 12	☐	☐	☐
13 Health savings account deduction 13	☐	☐	
14 Moving expenses. Attach form FTB 3913. See instructions 14	☐		☐
15 Deductible part of self-employment tax. See instructions 15	☐	☐	
16 Self-employed SEP, SIMPLE, and qualified plans ... 16	☐		
17 Self-employed health insurance deduction. See instructions 17	☐	☐	
18 Penalty on early withdrawal of savings 18	☐		
19 a Alimony paid 19a	☐		☐
b Recipient's: SSN ☐ _____ Last Name ☐ _____ c Date of original divorce or separation agreement. See instr. ☐ _____			
20 IRA deduction 20	☐	☐	☐
21 Student loan interest deduction 21	☐		☐
22 Reserved for future use 22			
23 Archer MSA deduction 23	☐		

Section C - Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24	Other adjustments:			
a	Jury duty pay 24a	☐		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit 24b	☐	☐	☐
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 24c	☐	☐	
d	Reforestation amortization and expenses 24d	☐	☐	
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 ... 24e	☐		
f	Contributions to IRC Section 501(c)(18)(D) pension plans 24f	☐	☐	☐
g	Contributions by certain chaplains to IRC Section 403(b) plans 24g	☐	☐	☐
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	☐		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	☐	☐	
j	Housing deduction from federal Form 2555 24j	☐	☐	
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	☐		
z	Other adjustments. List type and amount. ☐ 24z	☐	☐	☐
25	Total other adjustments. Add line 24a through line 24z 25	☐	☐	☐
26	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions 26	☐	☐	☐
27	Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions 27	☐ 112,809	☐	☐ 2,384

Part II Adjustments to Federal Itemized DeductionsCheck the box if you did NOT itemize for federal but will itemize for California ☒ ☐

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses ☒ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11b ☒ 2			
3 Multiply line 2 by 7.5% (0.075) ☒ 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 ☒ 4			☒
Taxes You Paid			
5 a State and local income tax or general sales taxes ☒ 5a	☒ 47,588	☒ 47,588	
b State and local real estate taxes ☒ 5b	☒ 2,798		
c State and local personal property taxes ☒ 5c	☒		
d Add line 5a through line 5c ☒ 5d	☒ 50,386		
e Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C ☒ 5e	☒ 40,000	☒ 47,588	☒ 10,386
6 Other taxes. List type ☒ ☒ 6	☒	☒	☒
7 Add line 5e and line 6 ☒ 7	☒ 40,000	☒ 47,588	☒ 10,386
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098 ☒ 8a	☒ 18,991		☒
b Home mortgage interest not reported to you on federal Form 1098 ☒ 8b	☒		☒
c Points not reported to you on federal Form 1098 ☒ 8c	☒		☒
d Reserved for future use ☒ 8d			
e Add line 8a through line 8c ☒ 8e	☒ 18,991	☒	☒
9 Investment interest ☒ 9	☒	☒	☒
10 Add line 8e and line 9 ☒ 10	☒ 18,991	☒	☒

Part II Adjustments to Federal Itemized Deductions Continued		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity				
11 Gifts by cash or check	11	500		
12 Other than by cash or check	12			
13 Carryover from prior year	13			
14 Add line 11 through line 13	14	500		
Casualty and Theft Losses				
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	15			
Other Itemized Deductions				
16 Other - from list in federal instructions	16			
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	59,491	47,588	10,386
18 Total. Combine line 17 column A less column B plus column C				18 22,289

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses: job travel, union dues, job education, etc.
Attach federal Form 2106 if required. See instructions 19

20 Tax preparation fees 20

21 Other expenses: investment, safe deposit box, etc. List type 21

22 Add line 19 through line 21 22

23 Enter amount from federal Form 1040 or 1040-SR, line 11b 23

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 25

26 Total Itemized Deductions. Add line 18 and line 25 26 22,289

27 Other adjustments. See instructions. Specify 27

28 Combine line 26 and line 27 28 22,289

29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?

Single or married/RDP filing separately	\$252,203
Head of household	\$378,310
Married/RDP filing jointly or qualifying surviving spouse/RDP	\$504,411

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 29 22,289

30 Enter the larger of the amount on line 29 or your standard deduction shown below:

Single or married/RDP filing separately. See instructions	\$5,706
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP	\$11,412

Transfer the amount on line 30 to Form 540, line 18 30 22,289

2025

Depreciation and
Amortization Adjustments

3885A

Do not complete this form if your California depreciation amounts are the same as federal amounts.

Name(s) as shown on tax return

SSN or ITIN

Identify the Activity as Passive or Nonpassive (See instructions.)

Business or activity to which form FTB 38

1 ☐ This form is being completed for a passive activity.☒ This form is being completed for a nonpassive activity.

Part II Election to Expense Certain Tangible Property (IRC Section 179)

2 Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions 2

Part III Depreciation	(a) Description of property placed in service	(b) Date placed in service mm/dd/yyyy	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3			1,508	200DB	5.00	302
			1,473	200DB	5.00	295
4	Add the amounts on line 3, column (f)					4 597
5	California depreciation for assets placed in service prior to 2025					5
6	Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5					6 597
7	Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22					7 2,981
8 a	If line 6 is more than line 7, enter the difference here and see instructions					8a
8 b	If line 6 is less than line 7, enter the difference here and see instructions					8b 2,384

Part IV Amortization	(a) Description of cost	(b) Date amortization begins mm/dd/yyyy	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
9						
10	Total California amortization from this activity. Add the amounts on line 9, column (f)					10
11	California amortization of costs that began before 2025					11
12	Total California amortization from this activity. Add the amounts on line 10 and line 11					12
13	Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44					13
14 a	If line 12 is more than line 13, enter the difference here and see instructions					14a
14 b	If line 12 is less than line 13, enter the difference here and see instructions					14b

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service
Name of proprietor

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

CA
OMB No. 1545-0074

2025
Attachment
Sequence No. **09**

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

CONSULTING

Social security number (SSN)

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

1 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 ☐	1	888,155.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	888,155.
4 Cost of goods sold (from line 42)	4	698,732.
5 Gross profit. Subtract line 4 from line 3	5	189,423.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	189,423.

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

8 Advertising	8	14,129.	18 Office expense	18	21,708.
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	1,132.
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	31,588.	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	3,423.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	597.	21 Repairs and maintenance	21	1,297.
14 Employee benefit programs (other than on line 19)	14	5,955.	22 Supplies (not included in Part III)	22	210.
15 Insurance (other than health)	15	8,286.	23 Taxes and licenses	23	2,573.
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	36,455.
b Other	16b	26,100.	b Deductible meals (see instructions)	24b	8,590.
17 Legal and professional services	17	55,507.	25 Utilities	25	2,115.
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	310,140.	26 Wages (less employment credits)	26	70,969.
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-120,717.	27 a Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b Other expenses (from line 48)	27b	19,506.
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	-120,717.			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32a ☒ All investment is at risk. 32b ☐ Some investment is not at risk.				

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory:	a ☐ Cost	b ☐ Lower of cost or market	c ☐ Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation			
				☐ Yes ☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37	582,235.	
38	Materials and supplies	38		
39	Other costs	39	SEE STATEMENT 2 116,497.	
40	Add lines 35 through 39	40	698,732.	
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	698,732.	

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.

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

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

BANK CHARGES	4,415.
DUES AND SUBSCRIPTIONS	5,000.
SOFTWARE & WEB SERVICES	9,842.
TRAINING AND EDUCATION	249.
48 Total other expenses. Enter here and on line 27b	19,506.

CA SCHEDULE CA

BUSINESS INCOME

STATEMENT 1

DESCRIPTION	CALIFORNIA AMOUNT	FEDERAL AMOUNT	ADJUSTMENT
FROM FORM 3885A)	-120,717.	-123,101.	2,384.
TO SCH CA (540), PART IB, LINE 3			2,384.

SCHEDULE C

OTHER COSTS OF GOODS SOLD

STATEMENT 2

DESCRIPTION	AMOUNT
DIRECT PAYROLL TAXES	48,751.
DIRECT INSURANCE	208.
DIRECT 401(K)	19,267.
DIRECT EMPLOYEE BENEFITS	48,271.
TOTAL TO SCHEDULE C, LINE 39	116,497.