SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

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

[redacted]

2024

Attachment Sequence No. **09**

Name of proprietor [redacted]		Social security number (SSN) [redacted]
A Principal business or profession, including product or service (see instructions) [redacted]		B Enter code from instructions [redacted]
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.) [redacted]		
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 2024? If "No," see instructions for limit on losses . ☒ Yes ☐ No

H If you started or acquired this business during 2024, check here . . . ☒

I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions . ☐ Yes ☒ No

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	42,000.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	42,000.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	42,000.
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	42,000.

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

8	Advertising	8		18	Office expense (see instructions)	18	15.
9	Car and truck expenses (see instructions)	9	473.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	0.
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	14,343.	21	Repairs and maintenance	21	
				22	Supplies (not included in Part III)	22	12.
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	
				b	Deductible meals (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	90.
16	Interest (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	
b	Other	16b		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
17	Legal and professional services	17					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	14,933.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	27,067.
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	27,067.
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.	

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2025** [redacted] IRS Use Only—Do not write or staple in this space.

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

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

☐ Other

Your first name and middle initial	Last name	Your social security number
[redacted]	[redacted]	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☒
[redacted]		

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**
[redacted]	[redacted]	[redacted]	
Foreign country name	Foreign province/state/county	Foreign postal code	

Filing Status

Check only one box.

☐ Single
☐ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: _____
☒ Head of household (HOH)
☐ Qualifying surviving spouse (QSS)
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

(see instructions)

If more than four dependents, see instructions and check here . . ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name	[redacted]			
(2) Last name	[redacted]			
(3) SSN	[redacted]			
(4) Relationship	[redacted]			
(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

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	
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	
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	
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 and 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	33,675.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**			9	33,675.
10	Adjustments to income from Schedule 1, line 26			10	2,379.
11a	Subtract line 10 from line 9. This is your **adjusted gross income**			11a	31,296.

Tax and Credits	11b	Amount from line 11a (adjusted gross income)	11b	31,296.
	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		
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.	e	**Standard deduction or itemized deductions** (from Schedule A)	12e	23,625.
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	1,534.
	b	Additional deductions from Schedule 1-A, line 38	13b	
	14	Add lines 12e, 13a, and 13b	14	25,159.
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**	15	6,137.
	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	16	613.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	613.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	613.
	21	Add lines 19 and 20	21	613.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	4,758.
	24	Add lines 22 and 23. This is your **total tax**	24	4,758.
Payments and Refundable Credits	25	Federal income tax withheld from:		
	a	Form(s) W-2 — 25a		
	b	Form(s) 1099 — 25b		
	c	Other forms (see instructions) — 25c		
	d	Add lines 25a through 25c	25d	
	26	2025 estimated tax payments and amount applied from 2024 return	26	
If you have a qualifying child, you may need to attach Sch. EIC.		If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):		
	27a	Earned income credit (EIC) — 27a: 3,062.		
	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: 1,700.		
	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	4,762.
	33	Add lines 25d, 26, and 32. These are your **total payments**	33	4,762.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	4.
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐	35a	4.
Direct deposit? See instructions.	b	Routing number X X X X X X X X X **c** Type: ☐ Checking ☐ Savings		
	d	Account number X X X X X X X X X X X X X X X X		
	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 Designee Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☒ **No**

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

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

Your signature | Date | Your occupation [redacted] | If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Joint return? See instructions. Keep a copy for your records. Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. [redacted] | Email address

Paid Preparer Use Only Preparer's name | Preparer's signature | Date | PTIN | Check if: ☐ Self-employed

Firm's name [redacted] | Phone no.

Firm's address | Firm's EIN

SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* 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 [redacted]

Your social security number [redacted]

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	0.
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions):				
3	Business income or (loss). Attach Schedule C			3	33,675.
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 nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v			
z	Other income. List type and amount:	8z			
9	Total other income. Add lines 8a through 8z			9	
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	33,675.

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	2,379.
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	2,379.

SCHEDULE 2 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

2025
Attachment Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

[redacted]

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 ☐ 4361 2 ☐ 4029 3 ☐ _____		4	4,758.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6		
7	Total additional social security and Medicare tax. Add lines 5 and 6		7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐		8	
9	Household employment taxes. Attach Schedule H		9	
10	Reserved for future use		10	
11	Additional Medicare Tax. Attach Form 8959		11	
12	Net investment income tax. Attach Form 8960		12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12		13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares		14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000		15	
16	Recapture of low-income housing credit. Attach Form 8611		16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount:	**17a**			
b	Recapture of federal mortgage subsidy. If you sold your home, see instructions	**17b**			
c	Additional tax on HSA distributions. Attach Form 8889	**17c**			
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	**17d**			
e	Additional tax on Archer MSA distributions. Attach Form 8853	**17e**			
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	**17f**			
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	**17g**			
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	**17h**			
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	**17i**			
j	Section 72(m)(5) excess benefits tax	**17j**			
k	Golden parachute payments	**17k**			
l	Tax on accumulation distribution of trusts	**17l**			
m	Excise tax on insider stock compensation from an expatriated corporation	**17m**			
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	**17n**			
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	**17o**			
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	**17p**			
q	Any interest from Form 8621, line 24	**17q**			
z	Any other taxes. List type and amount:	**17z**			
18	Total additional taxes. Add lines 17a through 17z			**18**	
19	Recapture of net EPE from Form 4255, line 1d, column (l)			**19**	
20	Section 965 net tax liability installment from Form 965-A	**20**			
21	Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes**. Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b			**21**	4,758.

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

[redacted]
2025
Attachment Sequence No. **03**

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

Your social security number [redacted]

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			**1**	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			**2**	613.
3	Education credits from Form 8863, line 19			**3**	
4	Retirement savings contributions credit. Attach Form 8880			**4**	
5a	Residential clean energy credit from Form 5695, line 15			**5a**	
b	Energy efficient home improvement credit from Form 5695, line 32			**5b**	
6	Other nonrefundable credits:				
a	General business credit. Attach Form 3800	**6a**			
b	Credit for prior year minimum tax. Attach Form 8801	**6b**			
c	Adoption credit. Attach Form 8839	**6c**			
d	Credit for the elderly or disabled. Attach Schedule R	**6d**			
e	Reserved for future use	**6e**			
f	Clean vehicle credit. Attach Form 8936	**6f**			
g	Mortgage interest credit. Attach Form 8396	**6g**			
h	District of Columbia first-time homebuyer credit. Attach Form 8859	**6h**			
i	Qualified electric vehicle credit. Attach Form 8834	**6i**			
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	**6j**			
k	Credit to holders of tax credit bonds. Attach Form 8912	**6k**			
l	Amount on Form 8978, line 14. See instructions	**6l**			
m	Credit for previously owned clean vehicles. Attach Form 8936	**6m**			
z	Other nonrefundable credits. List type and amount: _____	**6z**			
7	Total other nonrefundable credits. Add lines 6a through 6z			**7**	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			**8**	613.

Part II Other Payments and Refundable Credits

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

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

[redacted]

2025

Attachment Sequence No. **09**

Name of proprietor [redacted]

Social security number (SSN) [redacted]

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

B Enter code from instructions [redacted]

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.) [redacted]

City, town or post office, state, and ZIP code [redacted]

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	78,915.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	78,915.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	78,915.
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	78,915.

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

8	Advertising	8		18	Office expense (see instructions)	18	18.
9	Car and truck expenses (see instructions)	9	2,751.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	0.
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	42,367.	21	Repairs and maintenance	21	
				22	Supplies (not included in Part III)	22	14.
				23	Taxes and licenses	23	
14	Employee benefit programs (other than on line 19)	14		24	Travel and meals:		
				a	Travel	24a	
				b	Deductible meals (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	90.
16	Interest (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
b	Other	16b					
17	Legal and professional services	17		b	Other expenses (from line 48)	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	45,240.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	33,675.
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	33,675.
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**	
38	Materials and supplies	**38**	
39	Other costs	**39**	
40	Add lines 35 through 39	**40**	
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**	

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 (see instructions) _____ **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**

47a 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.

_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
48	**Total other expenses.** Enter here and on line 27b	**48**

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

2025
Attachment Sequence No. **17**

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

Social security number of person with **self-employment** income [redacted]

Part I Self-Employment Tax

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

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

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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	**1a**	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	**1b**	( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	**2**	33,675.
3	Combine lines 1a, 1b, and 2	**3**	33,675.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	**4a**	31,099.
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	**4b**	
c	Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income**, enter **-0-** and continue	**4c**	31,099.
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income — **5a**		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter **-0-**	**5b**	0.
6	Add lines 4c and 5b	**6**	31,099.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2025	**7**	$176,100
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $176,100 or more, skip lines 8b through 10, and go to line 11 — **8a**		
b	Unreported tips subject to social security tax from Form 4137, line 10 — **8b**		
c	Wages subject to social security tax from Form 8919, line 10 — **8c**		
d	Add lines 8a, 8b, and 8c	**8d**	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	**9**	176,100.
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)	**10**	3,856.
11	Multiply line 6 by 2.9% (0.029)	**11**	902.
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3**	**12**	4,758.
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** — **13** 2,379.		

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (**a**) your gross farm income[1] wasn't more than $10,860, **or** (**b**) your net farm profits[2] were less than $7,840.

14	Maximum income for optional methods	14	$7,240
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $7,240. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (**a**) your net nonfarm profits[3] were less than $7,840 and also less than 72.189% of your gross nonfarm income,[4] **and** (**b**) you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	17	

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Form **2441**

Department of the Treasury
Internal Revenue Service

Child and Dependent Care Expenses

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form2441* for instructions and the latest information.

[redacted]
2025
Attachment Sequence No. **21**

Name(s) shown on return [redacted]

Your social security number [redacted]

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box . . ☐

B If you or your spouse was a student or was disabled during 2025 and you're entering deemed income of $250 or $500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box . ☐

Part I Persons or Organizations Who Provided the Care—You must complete this part.

If you have more than three care providers, see the instructions and check this box . . . . . ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2025? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
[redacted]	[redacted]	[redacted]	☐ Yes ☒ No	3,000.
			☐ Yes ☐ No	
			☐ Yes ☐ No	

Did you receive **dependent care benefits?**
- **No** — Complete only Part II below.
- **Yes** — Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2025 but didn't pay them until 2026, or if you prepaid in 2025 for care to be provided in 2026, don't include these expenses in column (d) of line 2 for 2025. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) **Qualified expenses** you incurred and paid in 2025 for the person listed in column (a)
[redacted]	[redacted]	[redacted]	☐	3,000.
			☐	
			☐	

3	Add the amounts in column (d) of line 2. **Don't** enter more than $3,000 if you had one qualifying person or $6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 .	3	3,000.
4	Enter your **earned income**. See instructions	4	31,296.
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	31,296.
6	Enter the **smallest** of line 3, 4, or 5. If zero or less, enter -0-	6	3,000.
7	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11a . . . 7 31,296.		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7.	8	X .26

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$25,000	27,000	.29	$37,000	39,000	.23
15,000	17,000	.34	27,000	29,000	.28	39,000	41,000	.22
17,000	19,000	.33	29,000	31,000	.27	41,000	43,000	.21
19,000	21,000	.32	31,000	33,000	.26	43,000	No limit	.20
21,000	23,000	.31	33,000	35,000	.25			
23,000	25,000	.30	35,000	37,000	.24			

9a	Multiply line 6 by the decimal amount on line 8	9a	780.
b	If you paid 2024 expenses in 2025, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c	9b	0.
c	Add lines 9a and 9b and enter the result	9c	780.
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions 10 613.		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2	11	613.

SCHEDULE EIC (Form 1040)

Department of the Treasury
Internal Revenue Service

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
Go to *www.irs.gov/ScheduleEIC* for the latest information.

[redacted]
2025
Attachment Sequence No. **43**

Name(s) shown on return [redacted]

Your social security number [redacted]

Before you begin:

- See the instructions for Form 1040, line 27a, to make sure that (**a**) you can take the EIC, and (**b**) you have a qualifying child. See also Pub. 596.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27a, see the instructions.

CAUTION

- *You can't claim the EIC for a child who didn't live with you for more than half of the year.*
- *If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27a, see the instructions.*
- *If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.*
- *It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.*

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name [redacted]	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27a, unless the child was born and died in 2025 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2025 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	[redacted]		
3 Child's year of birth	Year [redacted] *If born after 2006 and the child is younger than you (or your spouse if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ *If born after 2006 and the child is younger than you (or your spouse if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ *If born after 2006 and the child is younger than you (or your spouse if filing jointly), skip lines 4a and 4b; go to line 5.*
4a Was the child under age 24 at the end of 2025, a student, and younger than you (or your spouse if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2025?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	[redacted]		
6 Number of months child lived with you in the United States during 2025 • If the child lived with you for more than half of 2025 but less than 7 months, enter "7." • If the child was born or died in 2025 and your home was the child's home for more than half the time they were alive during 2025, enter "12."	[redacted] months *Do not enter more than 12 months.*	____ months *Do not enter more than 12 months.*	____ months *Do not enter more than 12 months.*

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.

[redacted]

2025

Attachment Sequence No. **47**

Name(s) shown on return [redacted]

Your social security number [redacted]

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	31,296.
2a	Enter income from Puerto Rico that you excluded	2a			
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.		
c	Enter the amount from line 15 of your Form 4563	2c			
d	Add lines 2a through 2c			2d	0.
3	Add lines 1 and 2d			3	31,296.
4	Number of qualifying children under age 17 with the required social security number	4	1		
5	Multiply line 4 by $2,200			5	2,200.
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	0		
	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	2,200.
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			9	200,000.
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?			12	2,200.
	☐ **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.				
13	Enter the amount from **Credit Limit Worksheet A**			13	0.
14	Enter the smaller of line 12 or line 13. **This is your child tax credit and credit for other dependents**			14	0.
	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.

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**	2,200.
b	Number of qualifying children under age 17 with the required social security number: 1 x $1,700. Enter the result. If zero, **stop here**; you cannot claim the additional child tax credit		**16b**	1,700.
	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**	1,700.
18a	Earned income (see instructions)	**18a** 31,296.		
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** 28,796.		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result		**20**	4,319.
	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.			

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		**26**	
	Next, enter the **smaller** of line 17 or line 26 on line 27.			

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**	1,700.

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.
Go to *www.irs.gov/Form8995* for instructions and the latest information.

[redacted]

2025

Attachment Sequence No. **55**

Name(s) shown on return

[redacted]

Your taxpayer identification number

[redacted]

Note: *You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.*

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

	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	[redacted]	[redacted]	31,296.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	31,296.		
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	31,296.		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	6,259.
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	6,259.
11	Taxable income before qualified business income deduction (see instructions)	11	7,671.		
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0.		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	7,671.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	1,534.
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	1,534.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	(0.)

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to *www.irs.gov/Form4562* for instructions and the latest information.

[redacted]

2025

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
[redacted]	Sch C TRUCK DRIVING	[redacted]

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	2,500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	0.
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	4,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
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	2,500,000.

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	[redacted]	41,999.	40,000.

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	40,000.
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	40,000.
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. See instructions	11	73,675.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	40,000.
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	0.

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. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
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		1,999.	5.0	HY	200 DB	400.
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	50-year property			50 yrs.	MM	S/L	
i	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
j	Nonresidential real property			39 yrs.	MM	S/L	
					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			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	
e	50-year			50 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	1,967.
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 instructions	22	42,367.
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. See instructions						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
[redacted]	01/10/2024	30.01 %	29,500.	8,853.	5.00	S/L - HY	1,967.	
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21						28	1,967.	
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.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (**don't** include commuting miles)	1,108					
31 Total commuting miles driven during the year	2,584					
32 Total other personal (noncommuting) miles driven	0					
33 Total miles driven during the year. Add lines 30 through 32	3,692					
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?	Yes: ✕ / No:	Yes: / No:	Yes: / No:	Yes: / No:	Yes: / No:	Yes: / No:
36 Is another vehicle available for personal use?	Yes: ✕ / No:	Yes: / No:	Yes: / No:	Yes: / No:	Yes: / No:	Yes: / No:

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. See instructions.

		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? See instructions		

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 (see instructions):					

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**	

Explanation Statement 2025

Name(s)	Social Security Number
[redacted]	[redacted]

Form/Line:

Explanation of: Amortization of Domestic Research and Experimental costs

- FILED PURSUANT TO SECTION 6.02 OF REV. PROC. 2025-28
This 2025 tax return is electing to charge domestic research or experimental expenditures to a capital account and to amortize them over a period of months, starting from the month the taxpayer first realized benefits from the expenditures and in accordance with 174A(c)

Special Depreciation Allowance Elections under IRC Section 168(k)(7)

► Attach to your income tax return

Name(s) Shown on Return	Identification Number
[redacted]	[redacted]

Tax Year: 2025

Election Out of Qualified Economic Stimulus Property

Attach to your income tax return

Taxpayer hereby elects under IRC Section 168(k)(7) out of having Qualified Economic Stimulus property for the following asset classes placed in service during the tax year ending: 12/31/2025

ALL ELIGIBLE CLASSES OF PROPERTY

[redacted] [redacted]

Smart Worksheets From 2025 Federal Tax Return

Schedule C (TRUCK DRIVING): Profit or Loss from Business -- Smart Worksheet

Business Address Information Smart Worksheet

Business street address . . . [redacted]

City, State, and ZIP Code (do not enter State and ZIP Code if foreign address)

[redacted]

Or, foreign country information:

Schedule C (TRUCK DRIVING): Profit or Loss from Business -- Smart Worksheet

Qualified Tips Smart Worksheet for Schedule 1-A, Part II

Quickzoom to Schedule 1-A . . . . . ►

a Name of business . . . . . [redacted]

b **1** Net profit for this business (initial) . . . . . .

2 Other deductions related to this business . . . . . .

3 Net income for this business after related deductions . . . . . .

c Qualified tips from linked Form(s) 1099 . . . . . Linked form: Tips:

(e)

(f)

(g)

(h)

d Total tips from linked Form(s) 1099 . . . . . .

e Tips related to income below 1099-NEC, 1099-MISC, or 1099-K threshold** . . . . . .

f All other tips (such as cash) from individuals not subject to 1099 thresholds** . . . . . .

g **Total qualified tips for Schedule 1-A** . . . . . * ☐

*If the box is checked, the tip amount is limited to net profit

**These tips are not currently eligible, but may be in the future

Schedule C ([redacted]) Profit or Loss from Business -- Smart Worksheet

Pension Plan Startup Costs Smart Worksheet

Your total qualified pension plan startup costs should be entered here. Do **not** include these in another expense category on Schedule C. The net of the amounts listed in the Smart Worksheet will be included in line 48, Other Expenses, below.
QuickZoom to Form 8881, Credit for Employer Pension Plan Startup Costs, to link the credit to this activity . . . . . ►

A	Enter your **qualified** pension plan startup costs	
B	Less: Allowed credit from Form 8881	
C	Net qualified pension plan startup costs	
D	Enter the number of employees who received at least $5,000 of compensation during the tax year before the first credit year that applies to the pension plan startup costs credit	
E	Enter the number of employees eligible to participate in the pension plan.	

Small Employer Pension Contributions

F	Total **qualified** employer pension costs	
G	Less: Allowed employer pension credit from Form 8881, line 6g	
H	Net qualified employer pension costs	0.
I	Enter the number of employees in the year before you first claimed small employer pension plan startup credit	
J	Enter employer contributions made to the plan, don't include (i) elective deferrals, (ii) contributions made to employees whose wages paid to the employees were in excess of $100,000 and (iii) any amount of contribution to an employee to whom made contributions of more than $1,000	
K	Enter employer contributions made to employees for whom you made more than $1,000. If this is the first or second year of the plan, do not include contributions of more than $1,000 per employee. If this is the third year of the plan, do not include contributions of more than $1,333 per employee. If this is the fourth year of the plan, do not include contributions of more than $2,000 per employees. If this is the fifth year of the plan, do not include contributions of more than $4,000 per employee.	

L **Plan year.** Check one:

- 1st or 2nd plan year . . . . . ► ☐
- 3rd plan year . . . . . ► ☐
- 4th plan year . . . . . ► ☐
- 5th plan year . . . . . ► ☐
- 6th or over plan year . . . . . ► ☐

Auto-Enrollment Credit

M Did you provide an auto-enrollment option for retirement savings this year and was 2022, 2023 or 2024 the first year you began the auto-enrollment feature for employees? . . . . . ☐ Yes ☐ No

Military Spouse Participation Credit

N	Enter the number of military spouse employees participating in an eligible plan	
O	Enter the total amount of contributions made to eligible military spouse employees. Do not enter more than $300 per employee	

Schedule C ([redacted] Profit or Loss from Business -- Smart Worksheet

Allocable Deductions Smart Worksheet

For purposes of the IRC Section 199A (Qualified Business Income deduction) and Section 224 (tips deduction), other deductions allocable to this trade or business must be subtracted from net income.

A	Self employed health insurance for this business	
B	Total deduction for 1/2 self employment tax	2,379.
C	Deduction for 1/2 S.E. tax connected to this business	2,379.
D	Total deduction for S.E. retirement contributions	
E	S.E. retirement deduction connected to this business	
F	**Total** other deductions allocable to this business	2,379.

Schedule C ([redacted] Profit or Loss from Business -- Smart Worksheet

Qualified Business Income Deduction Smart Worksheet

Completing this worksheet is generally only necessary if Form 8995A must be filed (i.e., taxable income is above threshold amounts or qualified coop payments are present).

A	QBI worksheet to report (double-click to link) ►		[redacted]
B	Trade or Business Name [redacted]		
C	Trade or Business ID Number		
D 1	Is this a Specified Service Trade or Business (SSTB)? ☐ Yes ☐ No		
2	If No, is income attributable to a SSTB? (see Help) ☐ Yes ☐ No		
3	QBI worksheet for SSTB income (this will auto-populate if Yes)		
4	Percentage of qualified income attributable to SSTB		%
E 1	Tentative Sch C profit (loss) from this business		33,675.
2 a	Former Employer Expenses		
b	Former Employer Income		
c	Net Gain Former Employer		
d	Foreign Expenses		
e	Foreign Income		
f	Foreign Net Gain		
g	Foreign Choice		
	(1) All or most of this work took place within the United States		
	(2) None of this work took place within the United States		
	(3) Some of the work took place outside of the United States		
h	Fomer Employer Choice		
	(1) All for former employer		
	(2) None for former employer		
	(3) Some for former employer		
i	Claim Elsewhere Choice		
	Yes		
	No		
j	Short Term Asset Sales Choice		
	Yes, some or all of the business assets fall into one or both categories		
	No, none of the business assets fall into either of these categories		
k	Long Term Asset Sales Choice		
	Yes, some or all of the business assets fall into one or both categories		
	No, none of the business assets fall into either of these categories		
	Total adjustments to qualified business income		
3	Tentative Sch C profit (loss) from qualified business		33,675.
4 a	Calculated QBI allowed after passive/at-risk limits	33,675.	
b	Adjustments to allowed QBI		
c	Allowable QBI after loss limits		33,675.
5 a	Total self employed deductions connected to this business		2,379.
b	Sch C profit (loss) after S.E. deductions		31,296.
6	Deductible tips allocated to this business		
7	Additional deductions related to this business reported on separate schedules		
8	Net profit (loss) after adjustments, limitations, and deductions		31,296.
9	Allowable Sch C profit (loss) allocated to SSTB		0.
10	Allowable Sch C profit (loss) from this business		31,296.
F 1	Ordinary gain (loss) from business assets		0.
2	Ordinary gain (loss) adjustments		
3	Qualified ordinary gain (loss)		0.
4 a	Calculated QBI allowed after passive/at-risk limits	0.	
b	Adjustments to allowed QBI		
c	Allowable short-term qualified gain (loss) after passive/at-risk limits		0.
5	Allowable ordinary gain (loss) allocated to SSTB		0.
6	Allowable ordinary gain (loss)/recapture from this business		0.

[redacted]

G	1	Section 1231 gain (loss) from business assets	0.
	2	Section 1231 gain (loss) adjustments	
	3	Section 1231 gain (loss) from qualified business	0.
	4 a	Calculated QBI allowed after passive/at-risk limits: 0.	
	b	Adjustments to allowed QBI	
	c	Allowable **ordinary** 1231 qualified gain (loss)	
	5	Allowable ordinary 1231 gain (loss) allocated to SSTB	

Schedule C ([redacted] Profit or Loss from Business -- Smart Worksheet

Qualified Business Income Deduction Smart Worksheet, Continued

H	1	Allowable QBI (E10 plus F6 plus G6)	31,296.
	2	Qualified business income allocated to SSTB	0.
	3 a	Previously disallowed losses freed up in current year	
	b	Adjustments to previously disallowed losses	
	c	Previously disallowed QBI losses to be reported as separate business	0.
	d	QBI wksht for previously disallowed losses, if present	
I	1	Tentative wages	0.
	2	Adjustments	
	3	Qualified wages	0.
	4	Qualified wages allocated to SSTB	0.
J	1	Tentative Unadjusted Basis Immediately after Acquisition (UBIA)	50,852.
	2	Adjustments	
	3	Qualified UBIA	50,852.
	4	Qualified UBIA allocated to SSTB	0.
K	1	Net income allocable to qualified payments from agricultural or horticultural coop	
	2	Wages allocable to qualified payments from coop	
	3	Form 1099PATR line 6 (DPAD) from coop(s)	

Schedule C [redacted] Profit or Loss from Business -- Smart Worksheet

Carryovers to 2025 Smart Worksheet

Enter carryovers from prior year below.

		Regular Tax	QBI	Alternative Minimum Tax
A	Section 179 carryover *(enter as positive amount)*			
	At-Risk Loss Carryovers *(enter as negative amts)*			
B	Schedule C suspended loss			
C	Schedule D short-term suspended loss			
D	Schedule D long-term suspended loss			
E	Form 4797 ordinary suspended loss			
F	Form 4797 long-term suspended loss			
	Passive Loss Carryovers *(enter as negative amts)*			
G	Schedule C suspended loss			
H	Schedule D short-term suspended loss			
I	Schedule D long-term suspended loss			
J	Form 4797 ordinary suspended loss			
K	Form 4797 long-term suspended loss			

Carryovers to 2025 Additional Info for Section 199A Deduction

Section 199A (QBI deduction) requires first-in-first-out use of previously disallowed losses. Businesses qualified under Section 199A must complete this section for any previously disallowed losses.

		Percentage of SSTB income (by category) *Enter 100 for businesses that were SSTBs in the year in question. If non-SSTB with income attributable to SSTB, enter the % attributable to SSTB. Otherwise, enter 0. (Not required if applicable % is 100%.)*		
	Applicable %	**Operating %**	**Form 4797 ord**	**Form 4797 l/t**
2018				
2019	100.00			
2020	100.00			
2021	100.00			
2022				
2023				
2024	100.00	0.00	0.00	0.00

Schedule C ([redacted]): Profit or Loss from Business -- Smart Worksheet

Carryovers to 2025 Smart Worksheet, Continued

		Regular Tax	QBI
Disallowed **Section 179 Deduction** by Year			
Before 2018	**A** Section 179 carryover		0.
2018	**B** Section 179 carryover		
2019	**C** Section 179 carryover		
2020	**D** Section 179 carryover		
2021	**E** Section 179 carryover		
2022	**F** Section 179 carryover		
2023	**G** Section 179 carryover		
2024	**H** Section 179 carryover		
Disallowed **At-Risk Losses** by Year and Type			
Before 2018	**A** Operating loss		0.
	B Form 4797 ordinary loss		0.
	C Form 4797 long-term loss		0.
2018	**D** Operating loss		
	E Form 4797 ordinary loss		
	F Form 4797 long-term loss		
2019	**G** Operating loss		
	H Form 4797 ordinary loss		
	I Form 4797 long-term loss		
2020	**J** Operating loss		
	K Form 4797 ordinary loss		
	L Form 4797 long-term loss		
2021	**M** Operating loss		
	N Form 4797 ordinary loss		
	O Form 4797 long-term loss		
2022	**P** Operating loss		
	Q Form 4797 ordinary loss		
	R Form 4797 long-term loss		
2023	**S** Operating loss		
	T Form 4797 ordinary loss		
	U Form 4797 long-term loss		
2024	**V** Operating loss		
	W Form 4797 ordinary loss		
	X Form 4797 long-term loss		
Disallowed **Passive Losses** by Year and Type			
Before 2018	**A** Operating loss		0.
	B Form 4797 ordinary loss		0.
	C Form 4797 long-term loss		0.
2018	**D** Operating loss		
	E Form 4797 ordinary loss		
	F Form 4797 long-term loss		
2019	**G** Operating loss		
	H Form 4797 ordinary loss		
	I Form 4797 long-term loss		
2020	**J** Operating loss		
	K Form 4797 ordinary loss		
	L Form 4797 long-term loss		
2021	**M** Operating loss		
	N Form 4797 ordinary loss		
	O Form 4797 long-term loss		
2022	**P** Operating loss		
	Q Form 4797 ordinary loss		
	R Form 4797 long-term loss		
2023	**S** Operating loss		

2023	S	Operating loss		
	T	Form 4797 ordinary loss		
	U	Form 4797 long-term loss		
2024	V	Operating loss		
	W	Form 4797 ordinary loss		
	X	Form 4797 long-term loss		

Schedule C ([redacted]): Profit or Loss from Business -- Smart Worksheet

Activity Summary Smart Worksheet
Supporting information provided by program. NO ENTRIES ARE NEEDED.

		Regular Tax	QBI	Alternative Minimum Tax
A	Ownership	Taxpayer		
B	At risk status	All		
C	Passive status	Nonpassive		
	Schedule C			
D	Tentative profit (loss)	33,675.	33,675.	33,675.
E	Other adjustments			
F	At risk disallowed loss			
G	Passive carryover loss			
H	Passive disallowed loss			
I	Net profit (loss) allowed	33,675.	33,675.	33,675.
	Related Dispositions			
J	Tentative profit (loss)		0.	
K	At risk disallowed loss			
L	Passive carryover loss			
M	Passive disallowed loss			
N	Net profit (loss) allowed		0.	

Schedule C ([redacted]): Profit or Loss from Business -- Smart Worksheet

Carryforward to 2026 Smart Worksheet
Supporting information provided by program. NO ENTRIES ARE NEEDED.

		Regular Tax	QBI	Alt. Min. Tax
A	Section 179 carryover	0.		
	At-Risk Losses Carryover			
B	Schedule C suspended loss			
C	Schedule D short-term suspended loss . . .			
D	Schedule D long-term suspended loss			
E	Form 4797 ordinary suspended loss			
F	Form 4797 long-term suspended loss			
	Passive Losses Carryover			
G	Schedule C suspended loss			
H	Schedule D short-term suspended loss . . .			
I	Schedule D long-term suspended loss			
J	Form 4797 ordinary suspended loss			
K	Form 4797 long-term suspended loss			

[redacted] [redacted] 10

Schedule C ([redacted] Profit or Loss from Business --[redacted]

QBI (Section 199A) Losses by Year [redacted]

		Regular Tax	QBI
At-risk loss carryforwards to 2026			
Before 2018	**A** Operating loss		0.
	B Form 4797 ordinary loss		0.
	C Form 4797 long-term loss		0.
2018	**D** Operating loss		
	E Form 4797 ordinary loss		
	F Form 4797 long-term loss		
2019	**G** Operating loss		
	H Form 4797 ordinary loss		
	I Form 4797 long-term loss		
2020	**J** Operating loss		
	K Form 4797 ordinary loss		
	L Form 4797 long-term loss		
2021	**M** Operating loss		
	N Form 4797 ordinary loss		
	O Form 4797 long-term loss		
2022	**P** Operating loss		
	Q Form 4797 ordinary loss		
	R Form 4797 long-term loss		
2023	**S** Operating loss		
	T Form 4797 ordinary loss		
	U Form 4797 long-term loss		
2024	**V** Operating loss		
	W Form 4797 ordinary loss		
	X Form 4797 long-term loss		
2025	**Y** Operating loss		
	Z Form 4797 ordinary loss		
	a Form 4797 long-term loss		

Schedule C [redacted]): Profit or Loss from Business -- Smart Worksheet

QBI (Section 199A) Losses by Year Smart Worksheet (cont.)

Passive losses		Regular Tax	QBI
Passive loss carryforwards to 2026			
Before 2018	**A** Operating Loss		0.
	B Form 4797 ordinary loss		0.
	C Form 4797 long-term loss		0.
2018	**D** Operating Loss		
	E Form 4797 ordinary loss		
	F Form 4797 long-term loss		
2019	**G** Operating loss		
	H Form 4797 ordinary loss		
	I Form 4797 long-term loss		
2020	**J** Operating loss		
	K Form 4797 ordinary loss		
	L Form 4797 long-term loss		
2021	**M** Operating loss		
	N Form 4797 ordinary loss		
	O Form 4797 long-term loss		
2022	**P** Operating loss		
	Q Form 4797 ordinary loss		
	R Form 4797 long-term loss		
2023	**S** Operating loss		
	T Form 4797 ordinary loss		
	U Form 4797 long-term loss		
2024	**V** Operating loss		
	W Form 4797 ordinary loss		
	X Form 4797 long-term loss		
2025	**Y** Operating loss		
	Z Form 4797 ordinary loss		
	a Form 4797 long-term loss		

Form 2441: Child and Dependent Care Expenses -- Smart Worksheet

Credit Limitation Smart Worksheet

Note: Line 11 is presently calculated by subtracting line B from line A, and limiting Line 10 to that amount. If zero or less, **stop;** you cannot take the credit.

A	Enter the amount from Form 1040, 1040-SR, or 1040-NR line 18	613.
B	Enter the amount from Schedule 3 (Form 1040), line 1	

Elections-Special Depreciation Allowance -- Smart Worksheet

Economic Stimulus Property Smart Worksheet

For property placed in service in 2025
that is eligible to be Qualified Economic Stimulus Property

	Check this box to elect OUT of having Qualified Economic Stimulus property for ALL eligible classes of property	X
A	3-Year Property	
B	5-Year Property	X
C	7-Year Property	
D	10-Year Property	
E	15-Year Property	
F	20-Year Property	
G	Qualified Production Property	
H	Computer Software defined under IRC Section 167(f)(1)(B)	
I	Water Utility Property	
J	Other Asset Class	
K	Other Asset Class	