

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

PETER

Last name

PROFESSOR

Your social security number

111 11 1111

If joint return, spouse's first name and middle initial

PAULA

Last name

PROFESSOR

Spouse's social security number

222 22 2222

Home address (number and street). If you have a P.O. box, see instructions.

123 HOLISTIPLAN AVENUE

Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. 

City, town, or post office. If you have a foreign address, also complete spaces below.

HOLISTIPLAN

State

TX

ZIP code

79409

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	BART	LISA		
(2) Last name	PROFESSOR	PROFESSOR		
(3) SSN	123-45-6789	987-65-4321		
(4) Relationship	SON	DAUGHTER		
(5) Check if lived with you more than half of 2025	(a) <input checked="" type="checkbox"/> Yes (b) <input checked="" type="checkbox"/> And in the U.S.	(a) <input checked="" type="checkbox"/> Yes (b) <input checked="" type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.
(6) Check if	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled
(7) Credits	<input checked="" type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input checked="" type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents

 Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.**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	124,000.
1b			
1c			
1d			
1e			
1f			
1g			
1h			
1i			
1z			124,000.
2b			6,000.
3b			20,000.
4b			9,750.
5b			
6b			
7a			22,000.
8			64,745.
9			246,495.
10			3,738.
11a			242,757.

11a Subtract line 10 from line 9. This is your **adjusted gross income**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2025) Created 9/5/25



**SCHEDULE 1**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

**2025**Attachment  
Sequence No. 01

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

PETER PROFESSOR & PAULA PROFESSOR

Your social security number

111-11-1111

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss . . . . .

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

1	
2a	
3	52,900.
4	
5	11,845.
6	
7	
8a	( )
8b	
8c	
8d	( )
8e	
8f	
8g	
8h	
8i	
8j	
8k	
8l	
8m	
8n	
8o	
8p	
8q	
8r	
8s	( )
8t	
8u	
8v	
8z	
9	
10	64,745.

1 Taxable refunds, credits, or offsets of state and local income taxes . . . . .

2a Alimony received . . . . .

    b Date of original divorce or separation agreement (see instructions):

3 Business income or (loss). Attach Schedule C . . . . .

4 Other gains or (losses). Check if any from Form(s):  4797  4684 . . . . .

5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .

6 Farm income or (loss). Attach Schedule F . . . . .

7 Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here  and enter amount repaid: \_\_\_\_\_

8 Other income:

    a Net operating loss . . . . .

    b Gambling . . . . .

    c Cancellation of debt . . . . .

    d Foreign earned income exclusion from Form 2555 . . . . .

    e Income from Form 8853 . . . . .

    f Income from Form 8889 . . . . .

    g Alaska Permanent Fund dividends . . . . .

    h Jury duty pay . . . . .

    i Prizes and awards . . . . .

    j Activity not engaged in for profit income . . . . .

    k Stock options . . . . .

    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 . . . . .

    m Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .

    n Section 951(a) inclusion (see instructions) . . . . .

    o Section 951A(a) inclusion (see instructions) . . . . .

    p Section 461(l) excess business loss adjustment . . . . .

    q Taxable distributions from an ABLE account (see instructions) . . . . .

    r Scholarship and fellowship grants not reported on Form W-2 . . . . .

    s Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .

    t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .

    u Wages earned while incarcerated . . . . .

    v Digital assets received as ordinary income not reported elsewhere. See instructions . . . . .

    z Other income. List type and amount: \_\_\_\_\_

9 Total other income. Add lines 8a through 8z . . . . .

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 . . . . .

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

Cat. No. 71479F

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 <input type="checkbox"/> . . . . .	14	
15	Deductible part of self-employment tax. Attach Schedule SE . . . . .	15	3 , 738 .
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 <input type="checkbox"/> . . . . .	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 <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .	26	3 , 738 .

**SCHEDULE 2  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Taxes**

OMB No. 1545-0074

**2025**Attachment  
Sequence No. 02

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

PETER PROFESSOR &amp; PAULA PROFESSOR

Your social security number

111-11-1111

**Part I Tax**

1 Additions to tax:

- a Excess advance premium tax credit repayment. Attach Form 8962 . . . . .
- 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) . . . . .
- 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) . . . . .
- d Recapture of net EPE from Form 4255, line 2a, column (i) . . . . .
- 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 . . . . .
- 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 . . . . .
- y Other additions to tax (see instructions): \_\_\_\_\_
- z Add lines 1a through 1y . . . . .

2 Alternative minimum tax. Attach Form 6251 . . . . .

3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .

1a	
1b	
1c	
1d	
1e	
1f	
1y	
1z	
2	
3	

**Part II Other Taxes**

4 Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions):  
1  4361      2  4029      3  . . . . .

5 Social security and Medicare tax on unreported tip income. Attach Form 4137

6 Uncollected social security and Medicare tax on wages. Attach Form 8919

7 Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .

8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.  
If not required, check here

9 Household employment taxes. Attach Schedule H . . . . .

10 Reserved for future use . . . . .

11 Additional Medicare Tax. Attach Form 8959 . . . . .

12 Net investment income tax. Attach Form 8960 . . . . .

13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .

14 Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .

15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .

16 Recapture of low-income housing credit. Attach Form 8611 . . . . .

4	7,475.
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
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:

---

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

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<b>17a</b>	
<b>17b</b>	
<b>17c</b>	
<b>17d</b>	
<b>17e</b>	
<b>17f</b>	
<b>17g</b>	
<b>17h</b>	
<b>17i</b>	
<b>17j</b>	
<b>17k</b>	
<b>17l</b>	
<b>17m</b>	
<b>17n</b>	
<b>17o</b>	
<b>17p</b>	
<b>17q</b>	
<b>17z</b>	
<b>18</b>	
<b>19</b>	
<b>20</b>	
<b>21</b>	7,475.

Schedule 2 (Form 1040) 2025

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

OMB No. 1545-0074

**2025**Attachment  
Sequence No. 03

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

PETER PROFESSOR &amp; PAULA PROFESSOR

Your social security number

111-11-1111

**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 . . . . .	2 600 .
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 . . . . .	8 600 .

**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

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2025 Created 11/17/25

**SCHEDULE A**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

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

PETER PROFESSOR & PAULA PROFESSOR

**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

Go to [www.irs.gov/ScheduleA](http://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

Your social security number  
111-11-1111

<b>Medical and Dental Expenses</b>	<b>Caution:</b> 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	
<b>Taxes You Paid</b>	5 State and local taxes (SALT).		
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	
b	State and local real estate taxes (see instructions) . . . . .	5b	7,500.
c	State and local personal property taxes . . . . .	5c	7,000.
d	Add lines 5a through 5c . . . . .	5d	14,500.
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	14,500.
6	Other taxes. List type and amount:	6	
7	Add lines 5e and 6 . . . . .	7	14,500.
<b>Interest You Paid</b>	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 . . . . .	8a	
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited . . . . .	8a	22,000.
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	22,000.
9	Investment interest. Attach Form 4952 if required. See instructions	9	
10	Add lines 8e and 9 . . . . .	10	22,000.
<b>Gifts to Charity</b>	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	11	10,000.
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	12	
13	Carryover from prior year . . . . .	13	
14	Add lines 11 through 13 . . . . .	14	10,000.
<b>Casualty and Theft Losses</b>	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	
<b>Other Itemized Deductions</b>	16 Other—from list in instructions. List type and amount:	16	
<b>Total Itemized Deductions</b>	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	46,500.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box . . . . .		

**SCHEDULE B  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Interest and Ordinary Dividends**Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

OMB No. 1545-0074

**2025**Attachment  
Sequence No. 08

Name(s) shown on return

**PETER PROFESSOR & PAULA PROFESSOR**Your social security number  
**111-11-1111****Part I  
Interest**(See instructions  
and the  
Instructions for  
Form 1040,  
line 2b.)**Note:** If you  
received a  
Form 1099-INT,  
Form 1099-OID,  
or substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the total interest  
shown on that  
form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

BANK OF AMERICA  
ALLY BANK  
SCHWAB

**1,500.**  
**2,000.**  
**2,500.**

**1**

2 Add the amounts on line 1 . . . . .  
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.  
Attach Form 8815.  
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

**6,000.**  
**3**  
**4**  
**6,000.**

**Amount****Part II****Ordinary  
Dividends**(See instructions  
and the  
Instructions for  
Form 1040,  
line 3b.)**Note:** If you  
received a  
Form 1099-DIV  
or substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the ordinary  
dividends shown  
on that form.

5 List name of payer:

VANGUARD  
SCHWAB

**10,000.**  
**10,000.**

**5**

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

**6**  
**20,000.**

**Amount****Note:** If line 6 is over \$1,500, you must complete Part III.**Part III  
Foreign  
Accounts  
and Trusts****Caution:** If  
required, failure to  
file FinCEN Form  
114 may result in  
substantial  
penalties.  
Additionally, you  
may be required  
to file Form 8938,  
Statement of  
Specified Foreign  
Financial Assets.  
See instructions.

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

7a At any time during 2025, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .  
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .

b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located: . . . . .

8 During 2025, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions . . . . .

Yes	No
	X
	X

**SCHEDULE C**  
(Form 1040)Department of the Treasury  
Internal Revenue Service**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

**2025**Attachment  
Sequence No. 09Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.  
Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

Name of proprietor

**PAULA PROFESSOR****A** Principal business or profession, including product or service (see instructions)**FOOD BLOGGER****C** Business name. If no separate business name, leave blank.**PAULA'S PALATE****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**Social security number (SSN)**

222-22-2222

**B** Enter code from instructions

9 | 9 | 9 | 0 | 0 | 0

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

\_\_\_\_\_

**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	<input type="checkbox"/>	65,000.
2	Returns and allowances		
3	Subtract line 2 from line 1		
4	Cost of goods sold (from line 42)		
5	<b>Gross profit.</b> Subtract line 4 from line 3		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		
7	<b>Gross income.</b> Add lines 5 and 6		

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

8	Advertising	1,500.	18	Office expense (see instructions)	18	750.
9	Car and truck expenses (see instructions)		19	Pension and profit-sharing plans	19	
10	Commissions and fees		20	Rent or lease (see instructions):	20a	
11	Contract labor (see instructions)		a	Vehicles, machinery, and equipment	20b	
12	Depletion		b	Other business property	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)		22	Repairs and maintenance	22	7,000.
14	Employee benefit programs (other than on line 19)		23	Supplies (not included in Part III)	23	
15	Insurance (other than health)		24	Taxes and licenses	24a	
16	Interest (see instructions):		a	Travel and meals:	24b	
a	Mortgage (paid to banks, etc.)		b	Travel	25	500.
b	Other		b	Deductible meals (see instructions)	26	
17	Legal and professional services	1,750.	27a	Utilities	27a	

28	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b		28	11,500.
29	Tentative profit or (loss). Subtract line 28 from line 7		29	53,500.

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: 2,500

and (b) the part of your home used for business: 120. Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 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.

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.

31 52,900.

32a  All investment is at risk.32b  Some investment is not at risk.

**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**

OMB No. 1545-0074

Attach to Form 1040, 1040-SR, or 1040-NR.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.**2025**Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

PETER PROFESSOR & PAULA PROFESSOR111-11-1111Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

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

(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
----------------------------------	---------------------------------	---	---

1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .	5,000.	2,500.	2,500.
1b Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> or <b>Box G</b> checked . . . . .			
2 Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> or <b>Box H</b> checked . . . . .			
3 Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> or <b>Box I</b> checked . . . . .			
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			6 ( )
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .			7 2,500.

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

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

(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
----------------------------------	---------------------------------	--	---

8a Totals for all long-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .			
8b Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> or <b>Box J</b> checked . . . . .			
9 Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> or <b>Box K</b> checked . . . . .			
10 Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> or <b>Box L</b> checked . . . . .	27,000.	7,500.	19,500.
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			12
13 Capital gain distributions. See the instructions . . . . .			13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			14 ( )
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .			15 19,500.

**Part III Summary**

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

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

**Social security number or taxpayer identification number**

PETER PROFESSOR & PAULA PROFESSOR

111-11-1111

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

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

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

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

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

1		(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <b>Column (e)</b> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the <b>separate instructions</b> .	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).	
						(f) Code(s) from instructions	(g) Amount of adjustment		
SCHWAB SEE STMT					27,000.	7,500.	M	0.	19,500.
<b>2</b> <b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> or <b>Box J</b> above is checked), <b>line 9</b> (if <b>Box E</b> or <b>Box K</b> above is checked), or <b>line 10</b> (if <b>Box F</b> or <b>Box L</b> above is checked)					27,000.	7,500.		0.	19,500.

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

**SCHEDULE E**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2025**Attachment  
Sequence No. 13

Name(s) shown on return

PETER PROFESSOR &amp; PAULA PROFESSOR

Your social security number  
111-11-1111**Part I Income or Loss From Rental Real Estate and Royalties**Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

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

**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)

<b>A</b>	500 HOLISTIPLAN RENTAL DRIVE HOLISTIPLANVILLE, TX 77843
<b>B</b>	
<b>C</b>	

<b>1b</b> Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
		<b>A</b>	<b>B</b>	<b>C</b>
<b>A</b> 1		365	0	<input type="checkbox"/>
<b>B</b>				<input type="checkbox"/>
<b>C</b>				<input type="checkbox"/>

**Type of Property:**

1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental  
2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe) \_\_\_\_\_

<b>Income:</b>		<b>Properties:</b>		
		<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b> Rents received . . . . .		<b>3</b> 40,000.		
<b>4</b> Royalties received . . . . .		<b>4</b>		
<b>5</b> Advertising . . . . .		<b>5</b>		
<b>6</b> Auto and travel (see instructions) . . . . .		<b>6</b>		
<b>7</b> Cleaning and maintenance . . . . .		<b>7</b> 500.		
<b>8</b> Commissions . . . . .		<b>8</b>		
<b>9</b> Insurance . . . . .		<b>9</b> 1,000.		
<b>10</b> Legal and other professional fees . . . . .		<b>10</b>		
<b>11</b> Management fees . . . . .		<b>11</b> 2,200.		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)		<b>12</b> 9,500.		
<b>13</b> Other interest . . . . .		<b>13</b>		
<b>14</b> Repairs . . . . .		<b>14</b> 2,500.		
<b>15</b> Supplies . . . . .		<b>15</b> 500.		
<b>16</b> Taxes . . . . .		<b>16</b> 4,000.		
<b>17</b> Utilities . . . . .		<b>17</b>		
<b>18</b> Depreciation expense or depletion . . . . .		<b>18</b> 7,955.		
<b>19</b> Other (list) _____		<b>19</b>		
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .		<b>20</b> 28,155.		
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .		<b>21</b> 11,845.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .		<b>22</b> ( ) ( ) ( ) ( )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .		<b>23a</b> 40,000.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .		<b>23b</b>		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .		<b>23c</b> 9,500.		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .		<b>23d</b> 7,955.		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .		<b>23e</b> 28,155.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .		<b>24</b> 11,845.		
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here _____		<b>25</b> ( )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .		<b>26</b> 11,845.		

**SCHEDULE SE**  
(Form 1040)Department of the Treasury  
Internal Revenue Service**Self-Employment Tax**

OMB No. 1545-0074

**2025**Attachment  
Sequence No. **17**

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

Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.

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

Social security number of person  
with **self-employment** income

PAULA PROFESSOR

222-22-2222

**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.

<b>1a</b>	
<b>1b</b> ( )	
<b>2</b>	52,900.
<b>3</b>	52,900.
<b>4a</b>	48,853.
<b>4b</b>	
<b>4c</b>	48,853.
<b>5a</b>	
<b>5b</b>	
<b>6</b>	48,853.
<b>7</b>	176,100.
<b>8a</b>	
<b>8b</b>	
<b>8c</b>	
<b>8d</b>	
<b>9</b>	176,100.
<b>10</b>	6,058.
<b>11</b>	1,417.
<b>12</b>	7,475.
<b>13</b>	3,738.

1a

1b ( )

2 52,900.

3 52,900.

4a 48,853.

4b

4c 48,853.

5a

5b

6 48,853.

7 176,100.

8a

8b

8c

8d

9 176,100.

10 6,058.

11 1,417.

12 7,475.

13 3,738.

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2025 Created 5/7/25

**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<sup>1</sup> wasn't more than \$10,860, or (b) your net farm profits<sup>2</sup> were less than \$7,840.

14	Maximum income for optional methods . . . . .	14
15	Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$7,240. Also, include this amount on line 4b above . . . . .	15
16		16
17		17

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$7,840 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **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 <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above . . . . .	17

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>2</sup> 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.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

PREVIEW  
DO NOT FILE

## Child and Dependent Care Expenses

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.2025  
Attachment  
Sequence No. 21

Name(s) shown on return

PETER PROFESSOR &amp; PAULA PROFESSOR

Your social security number

111-11-1111

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)
YMCA	55 YMCA STREET LUBBOCK, TX 79401	77-7777777	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6,500.
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive <b>dependent care benefits?</b>	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 

First	Last	(a) Qualifying person's name	(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)
BART	PROFESSOR		123-45-6789	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	6,500.

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  4 124,000.

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 49,162.

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  7 242,757.

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.  8 X.20

If line 7 is:			If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount 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 600.

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

c Add lines 9a and 9b and enter the result  9c 600.

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions  10 28,427.

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  11 600.

**SCHEDULE 8812**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Credits for Qualifying Children  
and Other Dependents**

OMB No. 1545-0074

**2025**Attachment  
Sequence No. **47**

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

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

**PETER PROFESSOR & PAULA PROFESSOR**Your social security number  
**111-11-1111****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 . . . . .	<b>1</b>	<b>242,757.</b>
2a	Enter income from Puerto Rico that you excluded . . . . .	<b>2a</b>	
2b	Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	<b>2b</b>	
2c	Enter the amount from line 15 of your Form 4563 . . . . .	<b>2c</b>	
2d	Add lines 2a through 2c . . . . .	<b>2d</b>	
3	Add lines 1 and 2d . . . . .	<b>3</b>	<b>242,757.</b>
4	Number of qualifying children under age 17 with the required social security number	<b>4</b>	<b>1</b>
5	Multiply line 4 by \$2,200 . . . . .	<b>5</b>	<b>2,200.</b>
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 . . . . .	<b>6</b>	<b>1</b>
<b>Caution:</b> 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 . . . . .	<b>7</b>	<b>500.</b>
8	Add lines 5 and 7 . . . . .	<b>8</b>	<b>2,700.</b>
9	Enter the amount shown below for your filing status.	<b>9</b>	<b>400,000.</b>
10	Subtract line 9 from line 3.	<b>10</b>	<b>0.</b>
	• 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.		
11	Multiply line 10 by 5% (0.05) . . . . .	<b>11</b>	
12	Is the amount on line 8 more than the amount on line 11? . . . . .	<b>12</b>	<b>2,700.</b>
	<input type="checkbox"/> <b>No. Stop here.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit.		
	<input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.		
13	Enter the amount from <b>Credit Limit Worksheet A</b> . . . . .	<b>13</b>	<b>27,827.</b>
14	Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b> . . . . .	<b>14</b>	<b>2,700.</b>
<b>Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.</b>			

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.

Cat. No. 59761M

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, <b>stop here</b> ; you cannot take the additional child tax credit . . . . .	16a	
b	Number of qualifying children under age 17 with the required social security number: x \$1,700. Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit . . . . .	16b	
<b>TIP:</b> 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 <b>smaller</b> 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? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> 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 . . . . .	20	
Next. On line 16b, is the amount \$5,100 or more? <input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> 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	<b>1040 and</b> <b>1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> 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 <b>larger</b> of line 20 or line 25 . . . . .	26	
Next, enter the <b>smaller</b> 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	
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## Nondeductible IRAs

2025

Attachment  
Sequence No. 48

Name. If married, file a separate form for each spouse required to file 2025 Form 8606. See instructions.

Your social security number

111-11-1111

PETER PROFESSOR

**Fill in Your Address  
Only if You Are  
Filing This Form by  
Itself and Not With  
Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.

Foreign country name

Foreign province/state/county

Foreign postal code

**Note:** Except where stated otherwise, "traditional IRA" includes traditional SEP IRAs and traditional SIMPLE IRAs. "Roth IRA" includes Roth SEP IRAs and Roth SIMPLE IRAs.**Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2025. Nondeductible contributions to a traditional IRA do not include employer contributions made to a SEP IRA pursuant to a SEP arrangement or to a SIMPLE IRA pursuant to a SIMPLE IRA plan.
- You took distributions from a traditional IRA in 2025 **and** you made nondeductible contributions to a traditional IRA in 2025 or an earlier year. For this purpose, "distributions" **does not** include rollovers (but does include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include qualified charitable distributions, one-time distributions to fund an HSA, conversions, recharacterizations, or returns of certain contributions.
- You converted part, but not all, of your traditional IRAs to Roth IRAs in 2025 **and** you made nondeductible contributions to a traditional IRA in 2025 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2025, including those made for 2025 from January 1, 2026, through April 15, 2026. See instructions . . . . .	1	7,000.
2	Enter your total basis in traditional IRAs. See instructions . . . . .	2	15,250.
3	Add lines 1 and 2 . . . . .	3	22,250.
<div style="border: 1px solid black; padding: 5px;"> <b>In 2025, did you take a distribution from a traditional IRA, or make a Roth IRA conversion?</b> </div>		No	Enter the amount from line 3 on line 14. Do not complete the rest of Part I.
		Yes	Go to line 4.
4	Enter those contributions included on line 1 that were made from January 1, 2026, through April 15, 2026 . . . . .	4	7,000.
5	Subtract line 4 from line 3 . . . . .	5	15,250.
6	Enter the value of <b>all</b> your traditional IRAs as of December 31, 2025, plus any outstanding rollovers. Subtract certain 2025 retirement plan distribution repayments treated as rollovers, if any. See instructions . . . . .	6	
7	Enter your distributions from traditional IRAs in 2025. <b>Do not</b> include rollovers (but do include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). Also, <b>do not</b> include qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth IRA; certain returned contributions; or recharacterizations of traditional IRA contributions. See instructions . . . . .	7	
8	Enter the net amount you converted from traditional IRAs to Roth IRAs in 2025. Also, enter this amount on line 16 . . . . .	8	25,000.
9	Add lines 6, 7, and 8 . . . . .	9	25,000.
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000" . . . . .	10	0.61000
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also, enter this amount on line 17 . . . . .	11	15,250.
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA . . . . .	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions . . . . .	13	15,250.
14	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2025 and earlier years</b> . . . . .	14	7,000.

<b>Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional IRAs (continued)</b>			
<b>15a</b>	Subtract line 12 from line 7 . . . . .	<b>15a</b>	
<b>b</b>	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2025 Form(s) 8915-F. See instructions. Also, enter this amount on 2025 Form(s) 8915-F, line 18, as applicable. See instructions . . . . .	<b>15b</b>	
<b>c</b>	<b>Taxable amount.</b> Subtract line 15b from line 15a. Reduce that amount by certain 2025 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers. See instructions. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	<b>15c</b>	
<b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.			

## **Part II 2025 Conversions From Traditional IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional IRAs to a Roth IRA in 2025.

<b>16</b>	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional IRAs to Roth IRAs in 2025 . . . . .	<b>16</b>	25,000.
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16. See instructions . . . . .	<b>17</b>	15,250.
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	<b>18</b>	9,750.

## **Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2025. For this purpose, a distribution **does not** include a rollover (but does include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include a qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions. See instructions.

<b>19</b>	Enter your total nonqualified distributions from Roth IRAs in 2025, including any qualified first-time homebuyer distributions, and any 2025 retirement plan distributions whose repayments are treated as rollovers. See instructions . . . . .	<b>19</b>	
<b>20</b>	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions . . . . .	<b>20</b>	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	0.
<b>22</b>	Enter your basis in Roth IRA contributions. See instructions. If line 21 is zero, <b>stop here</b> . . . . .	<b>22</b>	
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax. See instructions . . . . .	<b>23</b>	
<b>24</b>	Enter your basis in conversions from traditional IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions . . . . .	<b>24</b>	
<b>25a</b>	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c . . . . .	<b>25a</b>	
<b>b</b>	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2025 Form(s) 8915-F. See instructions. Also, enter this amount on 2025 Form(s) 8915-F, line 19, as applicable. See instructions . . . . .	<b>25b</b>	
<b>c</b>	<b>Taxable amount.</b> Subtract line 25b from line 25a. Reduce that amount by certain 2025 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers. See instructions. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	<b>25c</b>	

**Sign Here Only  
if You Are Filing  
This Form by Itself  
and Not With Your  
Tax Return**

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

Your signature

Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

Qualified Business Income Deduction  
Simplified Computation

2025

Attachment  
Sequence No. 55Attach to your tax return.  
Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Name(s) shown on return

PETER PROFESSOR &amp; PAULA PROFESSOR

Your taxpayer identification number

111-11-1111

**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.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	PAULA'S PALATE	222-22-2222	49,162.
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c) . . . . .	2	49,162.
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	49,162.
5	Qualified business income component. Multiply line 4 by 20% (0.20) . . . . .	5	9,832.
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	9,832.
11	Taxable income before qualified business income deduction (see instructions) . . . . .	11	196,257.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions) . . . . .	12	34,500.
13	Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	13	161,757.
14	Income limitation. Multiply line 13 by 20% (0.20) . . . . .	14	32,351.
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	9,832.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0- . . . . .	16	( )
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.

Cat. No. 37806C

Form 8995 (2025) Created 9/12/25

Depreciation and Amortization  
(Including Information on Listed Property)

Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return

PETER &amp; PAULA PROFESSOR

Business or activity to which this form relates

500 HOLISTIPLAN RENTAL DRIVE

Identifying number

111-11-1111

## 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 (see instructions) . . . . .	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 <b>smaller</b> 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. See instructions . . . . .	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. 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 . . . . .	<input type="checkbox"/>

## 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			25 yrs.		S/L	
h 50-year property			50 yrs.	MM	S/L	
i Residential rental property	05/25	350,000.	27.5 yrs.	MM	S/L	7,955.
			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
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 7,955.
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
23b 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b If "Yes," is the evidence written?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
c Do you own, lease, or charter an aircraft? Check all that apply. See instructions	<input type="checkbox"/> Own	<input type="checkbox"/> Lease

(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:	%	%	%	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
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Name(s) as shown on federal Schedule E

## PETER PROFESSOR

## PAULA PROFESSOR

### Social Security Number

111-11-1111

222-22-2222

**Federal Schedule E Depreciation Schedule  
Business Activity: 500 HOLISTIPLAN RENTAL DRIVE**

Name(s) as shown on federal Schedule E

## PETER PROFESSOR

## PAULA PROFESSOR

Social Security Number

111-11-1111

222-22-2222

# Alternative Minimum Tax Depreciation Report

## Business Activity: 500 HOLISTIPLAN RENTAL DRIVE