

2024 Form 6X - Amendment to Full and Public Disclosure of Financial Interests

Filed with COE: 06/05/2025

General Information

Name: Hon Kimberly Kay Fernandez

CONFIDENTIAL

PID 210388

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (13Th)	Elected Constitutional Officer	Circuit Judge

Net Worth

My Net Worth as of December 31, 2024 was \$ 8,295,785.00.

2024 Form 6X - Amendment to Full and Public Disclosure of Financial Interests

Filed with COE: 06/05/2025

Assets

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effect is \$ 15,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Residence - address confidential	\$ 1,000,000.00
2813 N. Morgan St., Tampa, FL 33602 (25% interest)	\$ 136,785.00
12601 Tomar Dr., Thonotosassa, FL 33592 (25% interest)	\$ 350,000.00
2013 Mercedes E350	\$ 14,000.00
Fifth Third Checking Account	\$ 15,000.00
Fifth Third Money Market Account	\$ 42,000.00
Wells Fargo Brokerage Account/IRA/Trust	\$ 6,738,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
N/A		

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

Name of Creditor	Address of Creditor	Amount of Liability
N/A		

Income

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2024 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

☒ I elect to file a copy of my 2024 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

Name of Source of Income Exceeding \$1,000	Address of Source of Income	Amount
See Attached		

SECONDARY SOURCES OF INCOME (Major customers, clients, etc. of businesses owned by reporting person):

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source
See Attached			

Interests in Specified Businesses**Business Entity # 1**

N/A

Training

This section applies only to a Constitutional or elected municipal officer, each of whom are required to complete annual ethics training pursuant to Section 112.3142, F.S.

☐ I certify that I have completed the required training under Section 112.3142, F.S.

☒ Required training under Section 112.3142, F.S., not applicable to filer for this form year.

Amendment Reason

Explanation of changes why are you amending your previous form 6 submission?

The attached tax return was scanned improperly landscape and not portrait view.

Signature of Reporting Official or Candidate

Under the penalties of perjury, I declare that I have read the foregoing Form 6X and that the facts stated in it are true.

Kimberly Kay Fernandez

Digitally signed: 06/05/2025

Filed with COE: 06/05/2025

Form 1040

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2024

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning 2024, ending 20

See separate instructions.

Your first name and middle initial

KIMBERLY

Last name

FERNANDEZ

Your social security number

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

Last name

Spouse's social security number

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

Apt. no.

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

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal 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

Filing Status



Single



Head of household (HOH)

Check only one box.



Married filing jointly (even if only one had income)



Married filing separately (MFS)



Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. 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 2024, 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

Standard Deduction

Someone can claim:



You as a dependent



Your spouse as a dependent

☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You:



Were born before January 2, 1960



Are blind



Spouse:



Was born before January 2, 1960



Is blind

Dependents (see instructions):

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

(1) First name

Last name

(2) Social security number

(3) Relationship to you

(4) Check the box if qualifies for (see instructions)

Child tax credit

Credit for other dependents

Income

1a Total amount from Form(s) W-2, box 1 (see instructions)

1a 187,458

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 29

1f

g Wages from Form 8919, line 6

1g

h Other earned income (see instructions)

1h

i Nontaxable combat pay election (see instructions)

1i

z Add lines 1a through 1h

1z 187,458

Attach Sch. B if required.

2a Tax-exempt interest

2a

6,568

b Taxable interest

2b 1,183

3a Qualified dividends

3a

28,532

b Ordinary dividends

3b 57,179

4a IRA distributions

4a

191,350

b Taxable amount

4b 149,058

5a Pensions and annuities

5a

b Taxable amount

5b

6a Soc. sec. ben.

6a

b Taxable amount

6b

c If you elect to use the lump-sum election method, check here (see instructions)



7 Capital gain or (loss). Attach Schedule D if required. If not required, check here

7 -3,000

8 Additional income from Schedule 1, line 10

8 0

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income

9 391,878

10 Adjustments to income from Schedule 1, line 26

10 0

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

11 391,878

12 Standard deduction or itemized deductions (from Schedule A)

12 69,620

13 Qualified business income deduction from Form 8995 or Form 8995-A

13 135

14 Add lines 12 and 13

14 69,755

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income

15 322,123

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

Form 1040 (2024)

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972	16	77,412
3	☐	17	
17	Amount from Schedule 2, line 3	18	77,412
18	Add lines 16 and 17	19	
19	Child tax credit or credit for other dependents from Schedule 8812	20	20
20	Amount from Schedule 3, line 8	21	20
21	Add lines 19 and 20	22	77,392
22	Subtract line 21 from line 18. If zero or less, enter -0-	23	
23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	77,392
24	Add lines 22 and 23. This is your total tax		

Payments

25	Federal income tax withheld from:	25a	35,560	25d	80,275
a	Form(s) W-2	25b	44,715	26	
b	Form(s) 1099	25c			
c	Other forms (see instructions)				
d	Add lines 25a through 25c				
26	2024 estimated tax payments and amount applied from 2023 return	27			
27	Earned income credit (EIC)	28			
28	Additional child tax credit from Schedule 8812	29			
29	American opportunity credit from Form 8863, line 8	30			
30	Reserved for future use	31			
31	Amount from Schedule 3, line 15	32			
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	33	80,275		
33	Add lines 25d, 26, and 32. These are your total payments				

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,883
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	2,883
b	Routing number	c	Type: ☐ Checking ☒ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2025 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	GEOFFREY A. HIGGINS	Phone no.	813-226-6091
		Personal identification number (PIN)	

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
		JUDGE	
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 instr.)

Phone no.	Email address	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
		GEOFFREY A. HIGGINS	GEOFFREY A. HIGGINS	03/03/25	P01581865	

Paid**Preparer Use Only**

Firm's name	PRIDA, GUIDA & PEREZ, P.A.	Phone no.	813-226-6091
Firm's address	2504 WEST KATHLEEN ST TAMPA FL 33607	Firm's EIN	

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2024)

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

2024

Attachment
Sequence No. 01

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

KIMBERLY FERNANDEZ

Your social security number

For 2024, 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/1099.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):	3	
3	Business income or (loss). Attach Schedule C	4	
4	Other gains or (losses). Attach Form 4797	5	0
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	6	
6	Farm income or (loss). Attach Schedule F	7	
7	Unemployment compensation		
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	0

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

Schedule 1 (Form 1040) 2024

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.

OMB No. 1545-0074

2024

Attachment
Sequence No **03**

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

Your social security number

KIMBERLY FERNANDEZ

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	20
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
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	20

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.

Schedule 3 (Form 1040) 2024

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **07**

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

KIMBERLY FERNANDEZ

Your social security number

**Medical
and
Dental
Expenses**

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

1 Medical and dental expenses (see instructions)

2 Enter amount from Form 1040 or

1040-SR, line 11

3 Multiply line 2 by 7.5% (0.075)

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

**Taxes You
Paid**

5 State and local taxes.

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

b State and local real estate taxes (see instructions)

c State and local personal property taxes

d Add lines 5a through 5c

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)

6 Other taxes. List type and amount:

7 Add lines 5e and 6

**Interest
You Paid**

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

8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box

a Home mortgage interest and points reported to you on Form 1098. See instructions if limited

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

c Points not reported to you on Form 1098. See instructions for special rules

d Reserved for future use

e Add lines 8a through 8c

9 Investment interest. Attach Form 4952 if required. See instructions

10 Add lines 8e and 9

**Gifts to
Charity**

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

11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions

12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500

13 Carryover from prior year

14 Add lines 11 through 13

**Casualty and
Theft Losses**

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

**Other
Itemized
Deductions**

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

FEDERAL ESTATE TAX

**Total
Itemized
Deductions**

17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12

18 If you elect to itemize deductions even though they are less than your standard deduction, check this box

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2024

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 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. 08

Name(s) shown on return

KIMBERLY FERNANDEZ

Your social security number

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:

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

TAXABLE INTEREST INCOME

TAX-EXEMPT INTEREST

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

TF FAMILY MANAGEMENT LLC [REDACTED]

** SUBTOTAL **

TAX-EXEMPT INTEREST

- 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

Amount

62

776

6,568

117

19

12

3

141

23

17

13

7,751

-6,568

1,183

1,183

Note: If line 4 is over \$1,500, you must complete Part III.

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:

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

WELLS FARGO CLEARING SERVICES, LLC - ACCT [REDACTED]

TF FAMILY MANAGEMENT LLC [REDACTED]

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

Amount

10,891

3,166

6,969

11,050

7,029

13,300

2,146

1,968

660

57,179

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 2024, 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 2024, 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

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

Schedule B (Form 1040) 2024

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **12**

Name(s) shown on return

KIMBERLY FERNANDEZ

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) 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 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.	64,460	68,104		-3,644
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	61,249	61,249	0	0
3 Totals for all transactions reported on Form(s) 8949 with Box C 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 Capital Loss Carryover Worksheet 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	-3,644

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) 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 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.	81,375	82,603		-1,228
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	113,734	113,734	0	0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
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	5,842
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	34,328
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	-29,714

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

Schedule D (Form 1040) 2024

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-33,358
- If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. - If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. - If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.			
17	Are lines 15 and 16 both gains? ☐ Yes . Go to line 18. ☐ No . Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes . Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No . Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: - The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000)
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ Yes . Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No . Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

KIMBERLY FERNANDEZ**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.

Yes ☐ No ☒

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	TF MORGAN BAY LLC	P				
B	TF TOMAR LLC	P				
C	TF FAMILY MANAGEMENT LLC	P				
D						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A	0				
B	0				
C	0				
D					
29a Totals					
b Totals					
30 Add columns (h) and (k) of line 29a			30		0
31 Add columns (g), (i), and (j) of line 29b			31		0
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32		0

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36
37 Total estate and trust income or (loss). Combine lines 35 and 36			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	
42 Reconciliation for farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Foreign Tax Credit
(Individual, Estate, or Trust)

OMB No. 1545-0121

2024

Attachment
Sequence No. 19Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

Name

Identifying number as shown on page 1 of your tax return

KIMBERLY

FERNANDEZ

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☒ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
b ☐ Foreign branch category income d ☐ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) **US UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. territory, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. territory, use a separate column and line for each country or territory.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

i Enter the name of the foreign country or U.S. territory	Foreign Country or U.S. Territory			Total	
	A	OC	B OC	C OC	(Add cols. A, B, and C.)
	OTHER COUNTRIES	OTHER COUNTRIES	OTHER COUNTRIES	OTHER COUNTRIES	
1a Gross income from sources within country shown above and of the type checked above (see instructions):					
DIVIDENDS & INTEREST				81	1a 81
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐					
Deductions and losses (Caution: See instructions):					
2 Expenses definitely related to the income on line 1a (attach statement)					
3 Pro rata share of other deductions not definitely related:					
a Certain itemized deductions or standard deduction (see instructions)	10,000	10,000	10,000		
b Other ded. (attach stmt.)					
c Add lines 3a and 3b	10,000	10,000	10,000		
d Gross foreign source income (see instructions)				155	
e Gross income from all sources (see instructions)	403,553	403,553	403,553		
f Divide line 3d by line 3e (see instructions)				0.0004	
g Multiply line 3c by line 3f				4	
4 Pro rata share of interest expense (see instructions):					
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)					
b Other interest expense					
5 Losses from foreign sources					
6 Add lines 2, 3g, 4a, 4b, and 5				4	6 4
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7	77

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued							(u) Total foreign taxes paid or accrued (add cols. (q) through (t))	
		In foreign currency			In U.S. dollars					
		Taxes withheld at source on:			Taxes withheld at source on:			(t) Other foreign taxes paid or accrued		
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents and royalties	(s) Interest	
A										
B	1099 TAX									
C	1099 TAX						76			76
8	Add lines A through C, column (u). Enter the total here and on line 9, page 2								8	76

For Paperwork Reduction Act Notice, see instructions.

Foreign Tax Credit
(Individual, Estate, or Trust)

OMB No. 1545-0121

2024
Attachment
Sequence No. 19Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

Name

Identifying number as shown on page 1 of your tax return

KIMBERLY

FERNANDEZ

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☒ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
b ☐ Foreign branch category income d ☐ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) **US UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. territory, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. territory, use a separate column and line for each country or territory.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

i Enter the name of the foreign country or U.S. territory	Foreign Country or U.S. Territory			Total (Add cols. A, B, and C.)
	A	OC	B	
OTHER COUNTRIES				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				1a
DIVIDENDS & INTEREST				
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related :				
a Certain itemized deductions or standard deduction (see instructions)	10,000			
b Other ded. (attach stmt.)	10,000			
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)	403,553			
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties		
A										
B										
C										
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2									8	

For Paperwork Reduction Act Notice, see instructions.

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	76	
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11	Add lines 9 and 10	11	76	
12	Reduction in foreign taxes (see instructions)	12		
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		76
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	77	
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	77	
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	305,158	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		0.0003
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. Estates and trusts: See instructions Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20		77,412
21	Multiply line 20 by line 19 (maximum amount of credit)	21		20
22	Increase in limitation (section 960 (c)) (see instructions)	22		
23	Add lines 21 and 22	23		20
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV See instructions	24		20

Part IV Summary of Credits From Separate Parts III (see instructions)

25	Credit for taxes on section 951A category income	25		
26	Credit for taxes on foreign branch category income	26		
27	Credit for taxes on passive category income	27		
28	Credit for taxes on general category income	28		
29	Credit for taxes on section 901(j) income	29		
30	Credit for taxes on certain income re-sourced by treaty	30		
31	Credit for taxes on lump-sum distributions	31		
32	Add lines 25 through 31	32		
33	Enter the smaller of line 20 or line 32	33		20
34	Reduction of credit for international boycott operations. See instructions for line 12	34		
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35		20

Form 8606

Nondeductible IRAs

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to 2024 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.

2024

Attachment
Sequence No. 48

Name. If married, file a separate form for each spouse required to file 2024 Form 8606. See instructions.

Your social security number

KIMBERLY

FERNANDEZ

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

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

- You made nondeductible contributions to a traditional IRA for 2024.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2024 and you made nondeductible contributions to a traditional IRA in 2024 or an earlier year. For this purpose, "distributions" does not include rollovers (but does include certain 2024 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 return of certain contributions.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024 and you made nondeductible contributions to a traditional IRA in 2024 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2024, including those made for 2024 from January 1, 2025, through April 15, 2025. See instructions	1	8,000
2	Enter your total basis in traditional IRAs. See instructions	2	7,500
3	Add lines 1 and 2	3	15,500
In 2024, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion? 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, 2025, through April 15, 2025	4	
5	Subtract line 4 from line 3	5	15,500
6	Enter the value of all your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2024, plus any outstanding rollovers. Subtract certain 2024 retirement plan distribution repayments treated as rollovers, if any (see instructions)	6	
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2024. Do not include rollovers (but do include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, do not include qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)	7	
8	Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
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	x
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	15,500
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2024 and earlier years	14	0
15a	Subtract line 12 from line 7	15a	
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2024 Form(s) 8915-F (see instructions). Also, enter this amount on 2024 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	Taxable amount. Subtract line 15b from line 15a. Reduce that amount by certain 2024 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 2024 Form 1040, 1040-SR, or 1040-NR, line 4b	15c	0
Note: 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.			

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

Form 8606 (2024)

DAA FROM WORKSHEET IN PUBLICATION 590-B

Part II 2024 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2024.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024	16	15,508
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	15,500
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2024 Form 1040, 1040-SR, or 1040-NR, line 4b	* 18	8

Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2024. For this purpose, a distribution **does not** include a rollover (but does include certain 2024 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).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2024, including any qualified first-time homebuyer distributions, and any 2024 retirement plan distributions whose repayments are treated as rollovers (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, stop here	22	
23	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)	23	0
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions	24	29,508
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	0
b	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2024 Form(s) 8915-F (see instructions). Also, enter this amount on 2024 Form(s) 8915-F, line 19, as applicable (see instructions)	25b	
c	Taxable amount. Subtract line 25b from line 25a. Reduce that amount by certain 2024 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 2024 Form 1040, 1040-SR, or 1040-NR, line 4b	25c	

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

* FROM WORKSHEET IN PUBLICATION 59

Form **8606** (2024)

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.

Name(s) shown on return

KIMBERLY FERNANDEZ

Your taxpayer identification number

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 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 above \$191,950 (\$383,900 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A		☐	☐		☐
B		☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$191,950 or less (\$383,900 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3		
4 Allocable share of W-2 wages from the trade, business, or aggregation	4		
5 Multiply line 4 by 50% (0.50)	5		
6 Multiply line 4 by 25% (0.25)	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7		
8 Multiply line 7 by 2.5% (0.025)	8		
9 Add lines 6 and 8	9		
10 Enter the greater of line 5 or line 9	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11		
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15		
16 Total qualified business income component. Add all amounts reported on line 15	16		

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

Form 8995-A (2024)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$191,950 but not \$241,950 (\$383,900 and \$483,900 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

	A	B	C
17 Enter the amounts from line 3	17		
18 Enter the amounts from line 10	18		
19 Subtract line 18 from line 17	19		
20 Taxable income before qualified business income deduction	20		
21 Threshold. Enter \$191,950 (\$383,900 if married filing jointly)	21		
22 Subtract line 21 from line 20	22		
23 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24 Phase-in percentage. Divide line 22 by line 23	24	%	
25 Total phase-in reduction. Multiply line 19 by line 24	25		
26 Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV Determine Your Qualified Business Income Deduction

27 Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27		
28 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28	674	
29 Qualified REIT dividends and PTP (loss) carryforward from prior years	29		
30 Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	674	
31 REIT and PTP component. Multiply line 30 by 20% (0.20)	31	135	
32 Qualified business income deduction before the income limitation. Add lines 27 and 31	32		135
33 Taxable income before qualified business income deduction	33	322,258	
34 Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	28,532	
35 Subtract line 34 from line 33. If zero or less, enter -0-	35		293,726
36 Income limitation. Multiply line 35 by 20% (0.20)	36		58,745
37 Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37		135
38 DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39 Total qualified business income deduction. Add lines 37 and 38	39		135
40 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40		0

SCHEDULE C
(Form 8995-A)
(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Name(s) shown on return

KIMBERLY FERNANDEZ

Your taxpayer identification number

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
2	Qualified business net (loss) carryforward from prior years. See instructions			2 (60,809)
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations			3 (60,809)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations			4
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).			5 ()
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-			6 (60,809)

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

Schedule C (Form 8995-A) (Rev. 12-2022)

Form 8960

Net Investment Income Tax—
Individuals, Estates, and Trusts

Attach to your tax return.

OMB No. 1545-2227

2024

Attachment
Sequence No. 72Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

Your social security number or EIN

KIMBERLY FERNANDEZ

Part I Investment Income

Section 6013(g) election (see instructions)

Section 6013(h) election (see instructions)

Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	1,183
2	Ordinary dividends (see instructions)	2	57,179
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	-3,000
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	55,362

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		9d	59,620
b	State, local, and foreign income tax (see instructions)	9b		10	
c	Miscellaneous investment expenses (see instructions)	9c	59,620	11	59,620
d	Add lines 9a, 9b, and 9c				
10	Additional modifications (see instructions)				
11	Total deductions and modifications. Add lines 9d and 10				

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	0
13	Modified adjusted gross income (see instructions)	13	391,878
14	Threshold based on filing status (see instructions)	14	200,000
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	191,878
16	Enter the smaller of line 12 or line 15	16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form 8960 (2024)

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
SEE STATEMENT 1					
Total. Enter on Part I, lines 2a, 2b, and 2c		9,362	30,280		

Part VI Use This Part if an Amount is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
TF MORGAN BAY LLC	SCH E2	7,412	0.1870	7,412
TF TOMAR LLC	SCH E2	25,680	0.6478	25,680
TF FAMILY MANAGEMENT LLC	SCH E2	6,550	0.1652	6,550
Total		39,642	1.00	39,642

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
TF MORGAN BAY LLC	SCH E2	7,412	7,412	
TF TOMAR LLC	SCH E2	25,680	25,680	
TF FAMILY MANAGEMENT LLC	SCH E2	6,550	6,550	
Total		39,642	39,642	

Filing Status: ☒ 1 Single ☐ 2 Married filing jointly ☐ 3 Married filing separately ☐ 4 Head of household ☐ 5 Qualifying widow(er)*

MFS spouse name

*Qualifying person that is a child but not a dependent

Taxpayer first name and initial

KIMBERLY

Last name

FERNANDEZ

Taxpayer social security number

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

Last name

Spouse's social security number

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

Apt. no.

Presidential Election Campaign

Taxpayer ☐Spouse ☐

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

Foreign country name

Foreign province/state/country

Foreign postal code

At anytime during 2024, did you receive, sell, send, exchange, or otherwise acquire financial interest in any digital assets?

Yes ☐ No ☒6a ☒ Taxpayer, if someone can claim you as a dependent, do not check box 6a

Boxes checked on 6a and 6b

1

Children on 6c who lived with you

Children on 6c who did not live with you

Dependents on 6c not entered above

Total. Add lines above

1

6C Dependents:

(1) First name

Last name

(2) Social security number

(3) Relationship to you

(4) ☒ if qualifies for

Child tax credit

Other dependents

If more than four dependents, ☐✓ here ☐Income
(Schedule 1)

7 Wages, salaries, tips, etc. Attach Form(s) W-2

187,458

8a Taxable interest. Attach Schedule B if required

1,183

b Tax-exempt interest. Do not include on line 8a

8b 6,568

9a Ordinary dividends. Attach Schedule B if required

57,179

b Qualified dividends

9b 28,532

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

10

11 Alimony received

11

12 Business income or (loss). Attach Schedule C or C-EZ

12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

13

-3,000

14 Other gains or (losses). Attach Form 4797

14

15a IRA distributions

15a 191,350

b Taxable amount

149,058

16a Pensions and annuities

16a

b Taxable amount

16b

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

17

0

18 Farm income or (loss). Attach Schedule F

18

19 Unemployment compensation

19

20a Social security benefits

20a

b Taxable amount

20b

21 Other income. List type and amount

21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income

22 391,878

Adjusted
GrossIncome
(Schedule 1)

23 Educator expenses

23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

24

25 Health savings account deduction. Attach Form 8889

25

26 Moving expenses. Attach Form 3903

26

27 Deductible part of self-employment tax. Attach Schedule SE

27

28 Self-employed SEP, SIMPLE, and qualified plans

28

29 Self-employed health insurance deduction

29

30 Penalty on early withdrawal of savings

30

31a Alimony paid b Recipient's SSN

31a

32 IRA deduction

32

33 Student loan interest deduction

33

34 Reserved for future use

34

35 Reserved for future use

35

36 Add lines 23 through 35

36

37 Subtract line 36 from line 22. This is your adjusted gross income

37 391,878

Form 1040		Tax Return Reconciliation Worksheet, Page 2		2024	
Name KIMBERLY FERNANDEZ			Tp TIN [REDACTED]		
38 Amount from line 37 (adjusted gross income)			38 391,878		
Tax and Credits (Schedules 2, 3)	39a Check ☐ You were born before January 2, 1960, ☐ Blind. ☐ Spouse was born before January 2, 1960, ☐ Blind. Total boxes checked ▶ 39a				
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐				
Standard Deduction for— • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions • All others: Single or Married filing separately, \$14,600 Married filing jointly or Qualifying widow(er), \$29,200 Head of household, \$21,900	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40 69,620		
	a		40b		
	41 Subtract line 40 and 40b from line 38		41 322,258		
	42 Qualified business income deduction (see instructions)		42 135		
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43 322,123		
	44 Tax (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐		44 77,412		
	45 Alternative minimum tax (see instructions). Attach Form 6251		45		
	46 Additions to tax (Excess advance premium tax credit repayment and clean vehicle repayment)		46		
	47 Add lines 44, 45, and 46 ▶		47 77,412		
	48 Foreign tax credit. Attach Form 1116 if required		48 20		
	49 Credit for child and dependent care expenses. Attach Form 2441		49		
	50 Education credits from Form 8863, line 19		50		
	51 Retirement savings contributions credit. Attach Form 8880		51		
	52 Child tax credit/credit for other dependents		52		
	53 Residential energy credits. Attach Form 5695		53		
54 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐		54			
55 Add lines 48 through 54. These are your total credits		55 20			
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		56 77,392			
Other Taxes (Schedule 2)	57 Self-employment tax. Attach Schedule SE		57		
	58 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919		58		
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59		
	60a Household employment taxes from Schedule H		60a		
	b First-time homebuyer credit repayment. Attach Form 5405 if required		60b		
	61 Taxes from: a ☐ Form 9959 b ☐ Form 8960 c ☐ Instructions; enter code(s)		61		
Payments (Schedule 3)	62 Section 965 net tax liability installment from Form 965-A		62		
	63 Add lines 56 through 61. This is your total tax ▶		63 77,392		
	64 Federal income tax withheld from:		64a 35,560		
	a Form(s) W-2		64b 44,715		
	b Form(s) 1099		64c		
	c Other forms		64c		
	65 2024 estimated tax payments and amount applied from 2023 return		65		
	66 Earned income credit (EIC)		66		
	67 Additional child tax credit. Attach Schedule 8812		67		
	68 American opportunity credit from Form 8863, line 8		68		
69 Recovery rebate credit		69			
70 Net premium tax credit. Attach Form 8962		70			
71 Amount paid with request for extension to file		71			
72 Excess social security and tier 1 RRTA tax withheld		72			
73 Credit for federal tax on fuels. Attach Form 4136		73			
74 Other payments and refundable credits		74			
75 Total pymts. Add lines 64 - 74		75 80,275			
Refund	76 If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid		76 2,883		
	77a Amount of line 76 you want refunded to you. If Form 8888 is attached, check here ▶ ☐		77a 2,883		
	▶ b Routing number [REDACTED] ▶ c Type: ☐ Checking ☒ Savings				
▶ d Account number [REDACTED]					
78 Amount of line 76 you want applied to your 2025 estimated tax ▶		78			
Amount You Owe	79 Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions ▶		79		
	80 Estimated tax penalty (see instructions)		80		
Int/Pen	Date filed	Int	Fail to file	Fail to pay	Total
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below ☐ No Personal identification no. (PIN) ▶ [REDACTED]				
	Designee's Name ▶ GEOFFREY A. HIGGINS				Phone no ▶ 813-226-6091
Other Info	Taxpayer Daytime phone number		Taxpayer Occupation JUDGE		IRS Identity Protection PIN
	Spouse Occupation		Spouse Occupation		IRS Identity Protection PIN
	☐ Taxpayer ☐ Spouse		Email address		

Federal Statements

Statement 1 - Form 8582 Part V- For Form 8582 Lines 2a, 2b, and 2c

Description	Current Year Net Income	Current Year Net Loss	Prior Year Unallowed Loss	Overall Gain	Overall Loss
TF MORGAN BAY LLC	\$	\$ 1,989	\$ 5,423	\$	\$ 7,412
TF TOMAR LLC		7,338	18,342		25,680
TF FAMILY MANAGEMENT LLC		35	6,515		6,550
TOTAL	\$ 0	\$ 9,362	\$ 30,280		

Name

KIMBERLY FERNANDEZ

Taxpayer Identification Number

Name of Entity TF MORGAN BAY LLC

EIN

Passive Activity Type OTHER PASSIVE

K1 Unit 4

Part 1 - Partners Basis

1. Adjusted basis at the beginning of tax year,	1.	9,096
Section A - Increases		
2. Acquisitions of partnership interests and contributions of money and property	2.	2,532
3. Increase in liabilities	3.	
4a. Ordinary business income	4a.	
4b. Net rental real estate income	4b.	
4c. Other net rental income	4c.	
4d. Interest income	4d.	
4e. Ordinary dividends	4e.	
4f. Dividend equivalents	4f.	
4g. Royalties	4g.	
4h. Net short-term capital gain	4h.	
4i. Net long-term capital gain	4i.	
4j. Net section 1231 gain and ordinary business gains	4j.	
4k. Other income	4k.	
4l. Tax-exempt interest, other tax-exempt income, and recapture of credits	4l.	
4m. Other increases to basis	4m.	
4n. Business interest expense (BIE)	4n.	
4o. Total increases (add lines 4a through 4n)	4o.	0
5. Gain recognized on contributions of property during the year	5.	
6. Excess of deductions for depletion over basis of property (other than oil and gas)	6.	
7. Total basis before decreases (add lines 1,2,3, 4o, 5 and 6)	7.	11,628
Section B - Decreases		
8. Withdrawals, distributions of money, and the adjusted basis of distributed property		
8a. Cash and marketable securities distributed	8a.	
8b. Distributions subject to section 737	8b.	
8c. Other property distributed	8c.	
8d. Total distributions (add lines 8a through 8c)	8d.	
9a. Decrease in share of partnership liabilities	9a.	
9b. Partner's liabilities assumed by the partnership during the tax year	9b.	
9c. Decrease in liabilities (sum of lines 9a and 9b)	9c.	
10. Total distributions and decrease in liabilities (add lines 8d and 9c)	10.	0
11. Basis after distributions (subtract lines 10 and 7)	11.	11,628
12. Nondeductible expenses. (See Partner's Basis Worksheet Page 2)	12.	0
13a. Oil and gas property depletion deduction up to adjusted basis of property	13a.	
13b. Other decreases	13b.	
13c. Total decreases other than distributions. Combine lines 12 to 13b.	13c.	
14. Basis after nondeductible expenses and depletion. (line 11 less line 13c)	14.	11,628
15. Total deductions and losses. (See Partner's Basis Worksheet Page 2)	15.	1,989
16. Allowable deductions and losses. (See Partner's Basis Worksheet Page 2)	16.	1,989
17. Unutilized EBI on sale of partnership interest	17.	
18. Adjusted basis at the end of the year. (Subtract lines 16 and 17 from line 14. Do not enter less than zero)	18.	9,639

Gain Recognized on Distributions

19. Total distributions less property distributions. Subtract line 8c from line 8d	19.	
20. Total basis before decreases (line 7)	20.	
21. Gain recognized on excess distributions. (Subtract line 20 from line 19)	21.	
• Sch E page 2, ordinary income		
• Sch D/8949, short-term capital gain		
• Sch D/8949, long-term capital gain		
22. Gain recognized on disposition of section 737 property	22.	

Form 1040	Partner's Basis Worksheet Page 2	2024
Name KIMBERLY FERNANDEZ		Taxpayer Identification Number [REDACTED]
Name of Entity TF MORGAN BAY LLC		EIN [REDACTED]
Passive Activity Type OTHER PASSIVE		K1 Unit 4

Description	Suspended Amount	Current Year	Total Loss	Percent	Allowed loss and Deductions	Disallowed Loss Carryforward
12. Nondeductible expenses						
13. Depletion for oil and gas						
15. Ptrship losses and deductions						
Ordinary business loss						
Net rental real estate loss		1,989	1,989	1.0000	1,989	
Other net rental loss						
Short-term capital loss						
Long-term capital loss						
28% capital loss						
Section 1231 loss						
4797 - Ordinary loss						
Other portfolio loss						
1256 contracts/straddles						
Other losses - Sch E						
Other losses - 1040 Sch 1						
Section 179 expense						
Cash contributions						
Cash contributions (30%)						
Noncash contrib (50%)						
Noncash contrib (30%)						
Cap gain prop 50% (30%)						
Cap gain prop (20%)						
Portfolio deduct (other)						
Investment interest expense						
Deductions-royalty income						
Section 59(e)(2) expenditures						
Preproductive period exp.						
Reforestation expense ded.						
Foreign taxes						
Other deductions						
Total losses and deductions		1,989	1,989	1.0000	1,989	

Form 1040

Partner's Basis Worksheet Page 1

2024

Name

KIMBERLY FERNANDEZ

Taxpayer Identification Number

Name of Entity TF TOMAR LLC

EIN

Passive Activity Type OTHER PASSIVE

K1 Unit

6

Part 1 - Partners Basis

1. Adjusted basis at the beginning of tax year, 1. 218,926

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. 2,494

3. Increase in liabilities 3.

4a. Ordinary business income 4a.

4b. Net rental real estate income 4b.

4c. Other net rental income 4c.

4d. Interest income 4d.

4e. Ordinary dividends 4e.

4f. Dividend equivalents 4f.

4g. Royalties 4g.

4h. Net short-term capital gain 4h.

4i. Net long-term capital gain 4i.

4j. Net section 1231 gain and ordinary business gains 4j.

4k. Other income 4k.

4l. Tax-exempt interest, other tax-exempt income, and recapture of credits 4l.

4m. Other increases to basis 4m.

4n. Business interest expense (BIE) 4n.

4o. Total increases (add lines 4a through 4n) 4o. 0

5. Gain recognized on contributions of property during the year 5.

6. Excess of deductions for depletion over basis of property (other than oil and gas) 6.

7. Total basis before decreases (add lines 1,2,3, 4o, 5 and 6) 7. 221,420

Section B - Decreases

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a.

8b. Distributions subject to section 737 8b.

8c. Other property distributed 8c.

8d. Total distributions (add lines 8a through 8c) 8d.

9a. Decrease in share of partnership liabilities 9a.

9b. Partner's liabilities assumed by the partnership during the tax year 9b.

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c.

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. 0

11. Basis after distributions (subtract lines 10 and 7) 11. 221,420

12. Nondeductible expenses. (See Partner's Basis Worksheet Page 2) 12. 0

13a. Oil and gas property depletion deduction up to adjusted basis of property 13a.

13b. Other decreases 13b.

13c. Total decreases other than distributions. Combine lines 12 to 13b. 13c.

14. Basis after nondeductible expenses and depletion, (line 11 less line 13c) 14. 221,420

15. Total deductions and losses (See Partner's Basis Worksheet Page 2) 15. 7,338

16. Allowable deductions and losses. (See Partner's Basis Worksheet Page 2) 16. 7,338

17. Unutilized EBIE on sale of partnership interest 17.

18. Adjusted basis at the end of the year. (Subtract lines 16 and 17 from line 14. Do not enter less than zero) 18. 214,082

Gain Recognized on Distributions

19. Total distributions less property distributions. Subtract line 8c from line 8d 19.

20. Total basis before decreases (line 7) 20.

21. Gain recognized on excess distributions. (Subtract line 20 from line 19) 21.

• Sch E page 2, ordinary income

• Sch D/8949, short-term capital gain

• Sch D/8949, long-term capital gain

22. Gain recognized on disposition of section 737 property 22.

Form 1040	Partner's Basis Worksheet Page 2	2024
Name KIMBERLY FERNANDEZ		Taxpayer Identification Number [REDACTED]
Name of Entity TF TOMAR LLC		EIN [REDACTED]
Passive Activity Type OTHER PASSIVE		K1 Unit 6

Description	Suspended Amount	Current Year	Total Loss	Percent	Allowed loss and Deductions	Disallowed Loss Carryforward
12. Nondeductible expenses						
13. Depletion for oil and gas						
15. Ptrship losses and deductions						
Ordinary business loss						
Net rental real estate loss		7,338	7,338	1.0000	7,338	
Other net rental loss						
Short-term capital loss						
Long-term capital loss						
28% capital loss						
Section 1231 loss						
4797 - Ordinary loss						
Other portfolio loss						
1256 contracts/straddles						
Other losses - Sch E						
Other losses - 1040 Sch 1						
Section 179 expense						
Cash contributions						
Cash contributions (30%)						
Noncash contrib (50%)						
Noncash contrib (30%)						
Cap gain prop 50% (30%)						
Cap gain prop (20%)						
Portfolio deduct (other)						
Investment interest expense						
Deductions-royalty income						
Section 59(e)(2) expenditures						
Preproductive period exp.						
Reforestation expense ded.						
Foreign taxes						
Other deductions						
Total losses and deductions		7,338	7,338	1.0000	7,338	

Name KIMBERLY FERNANDEZ	Taxpayer Identification Number [REDACTED]
Name of Entity TF FAMILY MANAGEMENT LLC	EIN [REDACTED]
Passive Activity Type OTHER PASSIVE	K1 Unit 7

Part 1 - Partners Basis

1. Adjusted basis at the beginning of tax year. 1. 16,059

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. _____

3. Increase in liabilities 3. _____

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. _____

4c. Other net rental income 4c. _____

4d. Interest income 4d. 13

4e. Ordinary dividends 4e. 660

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain and ordinary business gains 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt interest, other tax-exempt income, and recapture of credits 4l. _____

4m. Other increases to basis 4m. _____

4n. Business interest expense (BIE) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. 673

5. Gain recognized on contributions of property during the year 5. _____

6. Excess of deductions for depletion over basis of property (other than oil and gas) 6. _____

7. Total basis before decreases (add lines 1, 2, 3, 4o, 5 and 6) 7. 16,732

Section B - Decreases

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. 5,026

8b. Distributions subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. 5,026

9a. Decrease in share of partnership liabilities 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. 5,026

11. Basis after distributions (subtract lines 10 and 7) 11. 11,706

12. Nondeductible expenses. (See Partner's Basis Worksheet Page 2) 12. 0

13a. Oil and gas property depletion deduction up to adjusted basis of property 13a. _____

13b. Other decreases 13b. _____

13c. Total decreases other than distributions. Combine lines 12 to 13b. 13c. _____

14. Basis after nondeductible expenses and depletion. (line 11 less line 13c) 14. 11,706

15. Total deductions and losses. (See Partner's Basis Worksheet Page 2) 15. 35

16. Allowable deductions and losses. (See Partner's Basis Worksheet Page 2) 16. 35

17. Unutilized EBIE on sale of partnership interest 17. _____

18. Adjusted basis at the end of the year. (Subtract lines 16 and 17 from line 14. Do not enter less than zero) 18. 11,671

Gain Recognized on Distributions

19. Total distributions less property distributions. Subtract line 8c from line 8d 19. 5,026

20. Total basis before decreases (line 7) 20. 16,732

21. Gain recognized on excess distributions. (Subtract line 20 from line 19) 21. 0

• Sch E page 2, ordinary income _____

• Sch D/8949, short-term capital gain _____

• Sch D/8949, long-term capital gain _____

22. Gain recognized on disposition of section 737 property 22. _____

Form 1040	Partner's Basis Worksheet Page 2	2024
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Name KIMBERLY FERNANDEZ	Taxpayer Identification Number [REDACTED]
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Name of Entity TF FAMILY MANAGEMENT LLC	EIN [REDACTED]
Passive Activity Type OTHER PASSIVE	K1 Unit 7

Description	Suspended Amount	Current Year	Total Loss	Percent	Allowed loss and Deductions	Disallowed Loss Carryforward
12. Nondeductible expenses						
13. Depletion for oil and gas						
15. Ptrship losses and deductions						
Ordinary business loss		35	35	1.0000	35	
Net rental real estate loss						
Other net rental loss						
Short-term capital loss						
Long-term capital loss						
28% capital loss						
Section 1231 loss						
4797 - Ordinary loss						
Other portfolio loss						
1256 contracts/straddles						
Other losses - Sch E						
Other losses - 1040 Sch 1						
Section 179 expense						
Cash contributions						
Cash contributions (30%)						
Noncash contrib (50%)						
Noncash contrib (30%)						
Cap gain prop 50% (30%)						
Cap gain prop (20%)						
Portfolio deduct (other)						
Investment interest expense						
Deductions-royalty income						
Section 59(e)(2) expenditures						
Preproductive period exp.						
Reforestation expense ded.						
Foreign taxes						
Other deductions						
Total losses and deductions		35	35	1.0000	35	

██████████ Fernandez, Kimberly
██████████

Federal Statements

Tp traditional IRA basis

Description

Amount

TOTAL

\$ 7,500

\$ 7,500

██████████ Fernandez, Kimberly

Federal Asset Report

[Inactive] APARTMENT

FYE: 12/31/2024

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:										
4	Rental Siding	6/01/20	5,400				5,400	27 MM S/L	695	0
	Mass Out of Service: 12/31/23									
5	Roof	12/31/21	6,945				6,945	27 MM S/L	516	0
	Mass Out of Service: 12/31/23									
6	New Parking	6/30/22	8,956			X	0	15 HY 150DB	8,956	0
	Mass Out of Service: 12/31/23									
			<u>21,301</u>				<u>12,345</u>		<u>10,167</u>	<u>0</u>
Other Depreciation:										
1	GARAGE APARTMENT	1/01/12	12,000				12,000	27 MO S/L	5,653	0
	Mass Out of Service: 12/31/23									
2	PAVERS AND DRAIN	5/10/15	2,450				2,450	7 MO200DB	2,450	0
	Mass Out of Service: 12/31/23									
3	DECK	7/01/17	7,431				7,431	10 MO S/L	4,830	0
	Mass Out of Service: 12/31/23									
	Total Other Depreciation		<u>21,881</u>				<u>21,881</u>		<u>12,933</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>21,881</u>				<u>21,881</u>		<u>12,933</u>	<u>0</u>
	Grand Totals		43,182				34,226		23,100	0
	Less: Dispositions and Transfers		0				0		0	0
	Less: Start-up/Org Expense		0				0		0	0
	Net Grand Totals		<u>43,182</u>				<u>34,226</u>		<u>23,100</u>	<u>0</u>