

General Information

Name: Ms Liza King

CONFIDENTIAL**PID 276994****AGENCY INFORMATION**

Organization	Suborganization	Title
Judicial Circuit (20Th)	Employees	Chief Deputy Court Administrator

CANDIDATE FOR

Position	Agency Name	Position sought or held
City, Town or Village (Commission or Council), Governing Board - Form 6	Cape Coral City Council, District 6	Cape Coral City Council, District 6

Net WorthMy Net Worth as of December 31, 2025 was \$ 500,000.00.

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.

The aggregate value of my household goods and personal effect is \$ 25,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Primary Residence	\$ 350,000.00
Investment Property	\$ 100,000.00
Bank Account	\$ 100,000.00
DROP	\$ 155,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
PNC Mortgage	12730 New Brittany Blvd Fort Myers, FL 33907	\$ 135,000.00
TD Auto Finance	4140 Church Road, Mount Laurel, N.J., 08054.	\$ 70,000.00

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 2025 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 2025 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

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

Signature of Reporting Official or Candidate

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

Liza King

Digitally signed: 04/27/2026

Filed with COE: 04/27/2026

Prepared By:

EGM BUSINESS AND HOME SOLUTIONS LLC
4423 DEL PRADO BLVD S
CAPE CORAL, FL 33904
Telephone: (239)257-2332 or (239)257-2332
Email: esther@egmbusinesssolutions.com

2025
Corporate Tax Return

Prepared For:

Liza King LLC


Electronic Filing Status

Client Name: Liza King LLC

EIN: **-***8801

Tax Year: 2025

Return Type: 1120S

Federal Status

Return Description: FED Return

Date Submitted: 4/10/2026 10:32:56 AM

Submission ID: 61970320261000578423

Date Processed: 4/10/2026 12:00:00 AM

Status: Accepted

A valid return has been received for this taxpayer. The return has been sent to the IRS or appropriate state agency, and has been accepted.

Florida Status

Return Description: FL Return

Date Submitted: 4/10/2026 10:32:56 AM

Submission ID: 61970320261000578424

Date Processed: N/A

Status: Awaiting Acceptance

A valid return has been received for this taxpayer and the return is being processed. It typically takes 24-48 hours to receive feedback from the IRS or state agency (if applicable) on the status of your return.

Florida Status

Return Description: FL Corporate Extension

Date Submitted: 3/16/2026 1:30:03 PM

Submission ID: 61970320260750996527

Date Processed: 3/19/2026 10:30:19 AM

Status: Accepted

A valid return has been received for this taxpayer. The return has been sent to the IRS or appropriate state agency, and has been accepted.

Federal Status

Return Description: FED Extension

Date Submitted: 3/16/2026 1:27:53 PM

Submission ID: 61970320260750995547

Date Processed: 3/16/2026 12:00:00 AM

Status: Accepted

A valid return has been received for this taxpayer. The return has been sent to the IRS or appropriate state agency, and has been accepted.

**EGM BUSINESS AND HOME SOLUTIONS LLC
4423 DEL PRADO BLVD S
CAPE CORAL, FL 33904
(239) 257-2332
WWW.EGMBUSINESSSOLUTIONS.COM**

April 7, 2026

Liza King LLC


Please find enclosed a copy of your 2025 Federal S Corporation income tax return for your records. Your federal return was electronically transmitted to the IRS on April 10, 2026; therefore, do not mail your federal Form 1120S to the IRS.

You do not have an overpayment or an amount due on your federal return.

If you have any questions about your tax return, please contact us. Thank you for letting us be of service to you.

Sincerely,

Esther Marrero

For calendar year 2025 or tax year beginning , 2025, ending , 20

A S election effective date
01/01/2025

Name
Liza King LLC

D Employer identification number
****-***8801**

B Business activity code number (see instructions)
[REDACTED]

Number and street. If a P.O. box, see instructions.
[REDACTED]

Room or suite no.
[REDACTED]

E Date incorporated
02/05/2024

C Check if Sch. M-3 attached ☐

City or town
[REDACTED]

State or province
[REDACTED]

Country
[REDACTED]

ZIP or foreign postal code
[REDACTED]

F Total assets (see instructions)
\$

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☒ Yes ☐ No

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year. **1**

J Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Income	1 a Gross receipts or sales	b Less returns and allowances	c Balance	1c
	2 Cost of goods sold (attach Form 1125-A)			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4
	5 Other income (loss) (see instructions - attach statement)			5 77,515.
	6 Total income (loss). Add lines 3 through 5			6 77,515.
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions - attach Form 1125-E)			7 14,100.
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9 342.
	10 Bad debts			10
	11 Rents			11 16,307.
	12 Taxes and licenses			12 4,972.
	13 Interest (see instructions)			13
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14
	15 Depletion (do not deduct oil and gas depletion.)			15
	16 Advertising			16 4,663.
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Energy efficient commercial buildings deduction (attach Form 7205)			19
	20 Other deductions (attach statement)			20 29,716.
	21 Total deductions. Add lines 7 through 20			21 70,100.
	22 Ordinary business income (loss). Subtract line 21 from line 6			22 7,415.
Tax and Payments	23 a Excess net passive income or LIFO recapture tax (see instructions)	23a		23c 0.
	b Tax from Schedule D (Form 1120-S)	23b		
	c Add lines 23a and 23b (see instructions for additional taxes)			
	24 a Current year's estimated tax payments and preceding year's overpayment credited to the current year	24a		24z
	b Tax deposited with Form 7004	24b		
	c Credit for federal tax paid on fuels (attach Form 4136)	24c		
	d Elective payment election amount from Form 3800	24d		
	z Add lines 24a through 24d			
	25 Estimated tax penalty (see instructions). Check if Form 2220 is attached. ☐			25
	26 Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed.			26 0.
27 Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid			27	
28 Enter amount from line 27: a Credited to 2026 estimated tax b Refunded			28b 0.	
c Routing number d Type: ☐ Checking ☐ Savings				
e Account number				

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, 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.

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

Paid Preparer Use Only

Preparer's name **Esther Marrero** Preparer's signature **Esther Marrero** Date **04/10/2026** Check ☒ if self-employed PTIN **P****5864**

Firm's name **EGM BUSINESS AND HOME SOLUTIONS LLC** Firm's EIN ****--***7392**

Firm's address **4423 DEL PRADO BLVD S , CAPE CORAL, FL 33904** Phone no. **(239) 257-2332**

Schedule B Other Information (see instructions)

1	Check accounting method: a ☒ Cash b ☐ Accrual c ☐ Other (specify) _____	Yes	No		
2	See the instructions and enter the: a Business activity <u>Offices of Real Estate Agents and Broker</u> b Product or service <u>REALTOR</u>				
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation		X		
4	At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X		
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below				X
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.				X
	(i) Total shares of restricted stock	0			
	(ii) Total shares of non-restricted stock	0			
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.				X
	(i) Total shares of stock outstanding at the end of the tax year.	0			
	(ii) Total shares of stock outstanding if all instruments were executed	0			
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?				X
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.				
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$ _____				
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions				X
10	Does the corporation satisfy one or more of the following? See instructions				X
	a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.				
	b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$31 million and the corporation has business interest expense.				
	c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j).				
11	Does the corporation satisfy both of the following conditions?				X
	a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.				
	b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.				

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____		X
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions.		X
14 a	Did the corporation make any payments that would require it to file Form(s) 1099?	X	
b	If "Yes," did or will the corporation file required Form(s) 1099?	X	
15	Does the corporation intend to self-certify as a Qualified Opportunity Fund? If "Yes," complete and attach Form 8996. Enter the amount (if any) from Form 8996, line 15 \$ _____		X
16	At any time during the tax year, did the corporation: (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		X
17	Reserved for future use		

Schedule K Shareholders' Pro Rata Share Items		Total amount			
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	7,415.		
	2 Net rental real estate income (loss) (attach Form 8825)	2			
	3a Other gross rental income (loss) 3a _____				
	b Expenses from other rental activities (attach statement) 3b _____				
	c Other net rental income (loss). Subtract line 3b from line 3a 3c _____				
	4 Interest income 4 _____				
	5 Dividends: a Ordinary dividends 5a _____ b Qualified dividends 5b _____				
	6 Royalties 6 _____				
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) 7 _____				
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) 8a _____ b Collectibles (28%) gain (loss) 8b _____ c Unrecaptured section 1250 gain (attach statement) 8c _____				
9 Net section 1231 gain (loss) (attach Form 4797) 9 _____					
10 Other income (loss) (see instructions) Type: _____ 10 _____					
Deductions	11 Section 179 deduction (attach Form 4562) 11 _____				
	12a Cash charitable contributions 12a 149. b Noncash charitable contributions 12b _____ c Investment interest expense 12c _____ d Section 59(e)(2) expenditures Type: _____ 12d _____ e Other deductions (see instructions) Type: _____ 12e _____				
	Credits	13a Low-income housing credit (section 42(j)(5)) 13a _____ b Low-income housing credit (other) 13b _____ c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 13c _____ d Other rental real estate credits (see instructions) Type: _____ 13d _____ e Other rental credits (see instructions) Type: _____ 13e _____ f Biofuel producer credit (attach Form 6478) 13f _____ g Other credits (see instructions) Type: _____ 13g _____			
		Inter-national	14a Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items - International, and check this box to indicate you are reporting items of international tax relevance ☐ b Check this box if you qualified for an exception to filing Schedule K-2 (Form 1120-S) ☒		
			Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment 15a _____ b Adjusted gain or loss 15b _____ c Depletion (other than oil and gas) 15c _____ d Oil, gas, and geothermal properties - gross income 15d _____ e Oil, gas, and geothermal properties - deductions 15e _____ f Other AMT items (attach statement) 15f _____	
Items Affecting Shareholder Basis		16a Tax-exempt interest income 16a _____ b Other tax-exempt income 16b _____ c Nondeductible expenses 16c 96. d Distributions (attach statement if required) (see instructions) 16d _____ e Repayment of loans from shareholders 16e _____ f Foreign taxes paid or accrued 16f _____			

Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement)		
Reconciliation	18	Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12e and 16f	18	7,266.

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)		
1	Cash						
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts	()		()			
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)						
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)						
10a	Buildings and other depreciable assets						
b	Less accumulated depreciation	()		()			
11a	Depletable assets						
b	Less accumulated depletion	()		()			
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization	()		()			
14	Other assets (attach statement)						
15	Total assets						
Liabilities and Shareholders' Equity							
16	Accounts payable						
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)						
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more						
21	Other liabilities (attach statement)						
22	Capital stock						
23	Additional paid-in capital						
24	Retained earnings						
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock		()		()		
27	Total liabilities and shareholders' equity						

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Form 1120-S (2025)

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note:** The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): _____		a Tax-exempt interest \$ _____	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12e, and 16f (itemize):		6 Deductions included on Schedule K, lines 1 through 12e, and 16f, not charged against book income this year (itemize):	
a Depreciation \$ _____		a Depreciation \$ _____	
b Travel and entertainment \$ _____			
		7 Add lines 5 and 6	
4 Add lines 1 through 3		8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year				
2 Ordinary income from page 1, line 22	7,415.			
3 Other additions				
4 Loss from page 1, line 22	()			
5 Other reductions	245.			()
6 Combine lines 1 through 5	7,170.			
7 Distributions				
8 Balance at end of tax year. Subtract line 7 from line 6	7,170.			

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Form 1120-S (2025)

Schedule K-1
(Form 1120-S)

Department of the Treasury
Internal Revenue Service

2025

For calendar year 2025, or tax year

beginning 2025 ending

Shareholder's Share of Income, Deductions,
Credits, etc.

See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
99-1128801

B Corporation's name, address, city, state, and ZIP code
Liza King LLC

C IRS Center where corporation filed return
OGDEN, UT 84201

D Corporation's total number of shares
Beginning of tax year 100.000000
End of tax year 100.000000

Part II Information About the Shareholder

E Shareholder's identifying number
-**-*

F1 Shareholder's name, address, city, state, and ZIP code
LIZA KING

F2 If the shareholder is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting:

TIN Name

F3 What type of entity is this shareholder? INDIVIDUAL

G Current year allocation percentage 100.0000 %

H Shareholder's number of shares
Beginning of tax year 100.000000
End of tax year 100.000000

I Loans from shareholder
Beginning of tax year \$
End of tax year \$

For IRS Use Only

Final K-1

Amended K-1

OMB No. 1545-0123

Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items

1	Ordinary business income (loss) 7,415.	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis 96.
10	Other income (loss)	C	
11	Section 179 deduction		
12	Other deductions A 149.	17	Other information V* STMT
18	More than one activity for at-risk purposes*		
19	More than one activity for passive activity purposes*		

* See attached statement for additional information.

Statement A - QBI Pass-through Entity Reporting

Corporation's name: Liza King LLC		Corporation's EIN: 99-1128801
Shareholder's name: LIZA KING		Shareholder's identifying number: ***-**-XXXX
Shareholder's share of:		Trade or Business
		EIN: **-***8801
		☐ PTP
		☐ Aggregated
		☐ SSTB
QBI or qualified PTP items subject to shareholder-specific determinations:		
	Ordinary business income (loss)	7,415.
	Rental income (loss)	
	Royalty income (loss)	
	Section 1231 gain (loss)	
	Other income (loss)	
	Section 179 deduction	
	Other deductions	
W-2 wages		14,100.
UBIA of qualified property		
Section 199A dividends		

Statement C - QBI Pass-through Entity Reporting - Patrons of Specified Agricultural and Horticultural Cooperatives

Corporation's name:		Corporation's EIN:
Shareholder's name:		Shareholder's identifying number:
Shareholder's share of:		Cooperative
		EIN:
		☐ PTP
		☐ Aggregated
		☐ SSTB
QBI items allocable to qualified payments subject to shareholder-specific determinations:		
	Ordinary business income (loss)	
	Rental income (loss)	
	Royalty income (loss)	
	Section 1231 gain (loss)	
	Other income (loss)	
	Section 179 deduction	
	Other deductions	
W-2 wages allocable to qualified payments		
Section 199A(g) deduction		

Domestic Filing Exception Statement

Liza King LLC

****-***8801**



To the shareholder(s) of:
Liza King LLC

This notification is to advise you, as required by the IRS instructions, as a shareholder of the identified corporation above, that you will NOT receive a Schedule K-3 for 2025 unless you specifically request this schedule.

**Do Not File
Client Copy**

2025 Other Income - Supporting Details for Form 1120-S, Line 5

Name(s) shown on return

Liza King LLC

Employer identifying number

****-***8801**

1.	Income from Form 1099	1	77,213.
2.	Credit card rewards	2	302.
3.		3	
4.		4	
5.		5	
6.		6	
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8.		8	
9.		9	
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35.		35	
36.		36	
37.		37	
38.		38	
39.		39	
40.		40	
41.		41	
42.		42	
43.		43	
Total Other Income			77,515.

2025 Other Deductions - Supporting Details for Form 1120-S, Line 20

Name(s) shown on return

Liza King LLC

Employer identifying number

-*8801

1.	Accounting fees	1	2,170.
2.	Bank fees	2	219.
3.	Commissions	3	5,306.
4.	Contracted services and independent contractor exp.	4	8,400.
5.	Professional dues and subscriptions	5	3,961.
6.	Supplies	6	5,055.
7.	Deductible non-entertainment meals exp. subject to limits	7	96.
8.	Travel and non-entertainment meals expense not subject to limits	8	915.
9.	General business expenses	9	1,962.
10.	Continuing education	10	984.
11.	Vehicle gas & fuel	11	648.
12.		12	
13.		13	
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44.		44	
45.		45	
46.		46	
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48.		48	
49.		49	
50.		50	
51.		51	
52.		52	
53.		53	
54.		54	
Total Other Deductions			29,716.

Employer identifying number

-*8801

Other Deductions

[illegible][illegible]

Statement A - QBI Pass-through Entity Reporting

Corporation's name: Liza King LLC		Corporation's EIN: **-***8801
Shareholder's name:		Shareholder's identifying number:
Shareholder's share of:		Trade or Business
		EIN: **-***8801
		☐ PTP
		☐ Aggregated
		☐ SSTB
QBI or qualified PTP items subject to shareholder-specific determinations:		
	Ordinary business income (loss)	7,415.
	Rental income (loss)	
	Royalty income (loss)	
	Section 1231 gain (loss)	
	Other income (loss)	
	Section 179 deduction	
	Other deductions	
W-2 wages		14,100.
UBIA of qualified property		
Section 199A dividends		

Statement C - QBI Pass-through Entity Reporting - Patrons of Specified Agricultural and Horticultural Cooperatives

Corporation's name:		Corporation's EIN:
Shareholder's name:		Shareholder's identifying number:
Shareholder's share of:		Cooperative
		EIN:
		☐ PTP
		☐ Aggregated
		☐ SSTB
QBI items allocable to qualified payments subject to shareholder-specific determinations:		
	Ordinary business income (loss)	
	Rental income (loss)	
	Royalty income (loss)	
	Section 1231 gain (loss)	
	Other income (loss)	
	Section 179 deduction	
	Other deductions	
W-2 wages allocable to qualified payments		
Section 199A(g) deduction		

2025

Schedule M-2 Adjustments to AAA Worksheet

Name shown on Form 1120S

Liza King LLC

Federal Employer ID Number

-*8801

Line 3: Other Additions to Accumulated Adjustment Account

Description	Amount
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
Total.	

Line 5: Other Reductions to Accumulated Adjustment Account

Description	Amount
1. Nondeductible expenses	96.
2. Cash contributions	149.
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	
18.	
UYA	Total. 245.

Details for Form 1120S, Line 11

Liza King LLC

_*8801

Date	Description	Amount
	Equipment rental	226.17
	Auto Lease Expense	16,081.19
	Total	16,307.36

Details for Form 1120S, Line 9

Liza King LLC

_*8801

Date	Description	Amount
	AMEX	341.93
	Total	341.93

Do Not File
Client Copy

Details for Form 1120S Other Deductions

Liza King LLC

_*8801

Date	Description	Amount
	EXP REALTY 1099 DETAIL REPORT	3,875.00
		464.65
		966.43
	Total	5,306.08

Details for Form 1120S Other Deductions

Liza King LLC

_*8801

Date	Description	Amount
	PROFIT AND LOSS	583.00
	AMEX	65.00
	Total	648.00

Details for Form 1120S Other Deductions

Liza King LLC

_*8801

Date	Description	Amount
	PROFIT AND LOSS	4,722.00
	AMEX	332.50
	Total	5,054.50

Details for Form 1120S Other Deductions

Liza King LLC

_*8801

Date	Description	Amount
	Meals	112.45
	Entertainment	63.00
	AMEX	17.04
	Total	192.49

Details for Form 1120S Other Deductions

Liza King LLC

_*8801

Date	Description	Amount
	PROFIT AND LOSS	14.00
	AMEX	900.72
Total		914.72

Do Not File
Client Copy

Florida Corporate Short Form
Income Tax Return
For tax year beginning on or after January 1

1064
F-1120A
R. 01/24
Rule 12C-1.051, F.A.C.
Effective 01/17

Where to Send Payments and Returns

Make checks payable and mail with return to:

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE STREET
TALLAHASSEE FL 32399-0135

If you are requesting a **refund** (Line 9b), send your return to:

FLORIDA DEPARTMENT OF REVENUE
PO BOX 6440
TALLAHASSEE FL 32314-6440

Florida Corporate Short Form Income Tax Return

1064
F-1120A, R. 01/24

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Signature of Officer	Date	Contact Email Address LKING@CA.CJIS20.ORG	Phone [REDACTED]
Signature of Individual or Firm Preparing Return	Date	Preparer's PTIN ☒ or FEIN ☐ (Check one) P*****5864	Phone [REDACTED]

FEIN ****--***8801**

Taxable Year Beginning 01/01/2025

Taxable Year Ending 12/31/2025

Name **Liza King LLC**

Address [REDACTED]

City/State/ZIP [REDACTED]

DOR USE ONLY

POSTMARK OR HAND DELIVERY DATE

991128801	000	1	03
20250101	000	0	0
20251231	000	1	0
10000000	000	531210	0
000	000	1	0
000	000	2	0
000	000	0	0
000	0	0	000

000

Florida Tentative Income / Franchise Tax Return
and Application for Extension of Time to File Return

1064
F-7004
R. 01/17
Rule 12C-1.051, F.A.C.
Effective 01/17

Information for Filing Florida Form F-7004

When to file - File this application on or before the original due date of the taxpayer's corporate income tax or partnership return. Do not file before the end of the tax year.

To file online go to www.floridarevenue.com

Penalties - If you are required to pay tax with this application, failure to pay will void any extension of time and subject the taxpayer to penalties and interest. There is also a penalty for late-file return when no tax is due.

Signature - A person authorized by the taxpayer must sign Florida Form F-7004. They must be an officer or partner of the taxpayer; a person currently enrolled to practice before the Internal Revenue Service (IRS); or attorney or Certified Public Accountant qualified to practice before the IRS under Public Law 89-332.

The Florida Form F-7004 must be filed - To receive an extension of time to file your Florida return, Florida Form F-7004 must be timely filed, even if you have already filed a federal extension request. A federal extension by itself does not extend the time to file a Florida return.

An extension for Florida tax purposes may be granted, even though no federal extension was granted. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

A. If applicable, state the reason you need the extension:

Still working on the number

B. Type of federal return filed: Form 1120S

Contact person for questions: Liza King

Telephone number: 239-707-9465

Contact Person email address: LKING@CA.CJIS20.ORG

Extension of Time Request	Florida Income/Franchise Tax Due
1. Tentative amount of Florida tax for the taxable year	1.
2. LESS: Estimated tax payments for the taxable year	2.
3. Balance due - You must pay 100% of the tax tentatively determined due with this extension request.	3.

Transfer the amount on Line 3 to **Tentative tax due** below.

Do Not File
Client Copy

Make checks payable and mail to:

Florida Department of Revenue, 5050 W Tennessee Street, Tallahassee FL 32399-0135

Florida Department of Revenue - Corporate Income Tax
Florida Tentative Income / Franchise Tax Return
and Application for Extension of Time to File Return

Name Liza King LLC

Address

City/State/ZIP

FEIN **-***8801

Taxable Year End 12/31/25

FILING STATUS Partnership ☐ S-corporation ☒
All other federal returns to be filed ☐

Tentative Tax Due \$

Under penalties of perjury, I declare that I have been authorized by the above named taxpayer to make this application, that to the best of my knowledge and belief the statements herein are true and correct.

Sign Here: _____

Date: _____

991128801	0	0	0
2	0	0	0
20251231	0	0	0
0	0	0	0
003	0	0	0
0	0	0	0
0	0	0	0
0	0	0	000

000

1064
F-7004
R. 01/17

Florida State Electronic Filing Instructions

These instructions are provided to help you understand and complete the final steps for electronic filing this Florida return. We HIGHLY recommend that you print these instructions for your reference.

Please note: You are responsible for confirming the status of this electronic filed Florida return.

You can confirm the status of this return by going to <https://www.taxact.com/ef/efile-center>. You will need to enter the entity's EIN, ZIP code and company name. You can also check the status of your client's returns by clicking the Refresh button in Professional Reports.

Do not mail Form F-1120 to the Florida Department of Revenue. An authorized corporate officer and the preparer are required to sign Form F-1120 and retain the completed form for three years from the return due date or accepted date, whichever is later. Electronic storage is acceptable. The return has been successfully filed once an acceptance from the Florida Department of Revenue is received.

No Paper Documentation to the State of Florida:

It is not necessary to send paper documentation to the Florida Department of Revenue related to this return.

Prepared By:

EGM BUSINESS AND HOME SOLUTIONS LLC
4423 DEL PRADO BLVD S
CAPE CORAL, FL 33904
Telephone: (239)257-2332 or (239)257-2332
Email: esther@egmbusinesssolutions.com

2025
Income Tax Return

Prepared For:

LIZA KING

A large black rectangular redaction box covering the address and other identifying information of the client.

Electronic Filing Status

Client Name: KING , LIZA

SSN: [REDACTED]

Tax Year: 2025

Return Type: 1040

Federal Status

Return Description: FED Return

Date Submitted: 4/10/2026 1:53:06 PM

Submission ID: 61970320261000623939

Date Processed: 4/10/2026 12:00:00 AM

Status: Accepted

A valid return has been received for this taxpayer. The return has been sent to the IRS or appropriate state agency, and has been accepted.

**EGM BUSINESS AND HOME SOLUTIONS LLC
4423 DEL PRADO BLVD S
CAPE CORAL, FL 33904
(239) 257-2332
WWW.EGMBUSINESSSOLUTIONS.COM**

April 7, 2026

LIZA KING


Please find enclosed a copy of your 2025 federal income tax return for your records. Your federal return was electronically transmitted to the IRS on April 10, 2026; therefore, do not mail your federal Form 1040 to the IRS.

The amount you owe on your federal return is \$6,242. The amount that will be withdrawn from your savings, checking, or share draft account on April 10, 2026 is \$6,242.

If you are due a refund, you may go directly to WWW.IRS.GOV and click on the "Where's My Refund" for the most up to date refund status. Please be advised that IRS does NOT inform us as to the date the refund will issued.

If you have any questions about your tax return, please contact us. Thank you for letting us be of service to you.

Sincerely,

**EGM BUSINESS AND HOME SOLUTIONS LLC
4423 DEL PRADO BLVD S
CAPE CORAL, FL 33904
(239)257-2332 or (239)257-2332**

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 **LIZA** Last name **KING** Your social security number
If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☒
 Foreign address, also complete spaces below. State ZIP code **Presidential Election Campaign**
Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status ☐ Single ☒ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here:
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . ☐ Yes ☒ No

Dependents	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN	***-**-****			
(4) Relationship	Daughter			
(5) Check if lived with you more than half of 2025:	(a) ☒ Yes (b) ☒ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if:	☒ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☒ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

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

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required.	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	164,340.
	b	Household employee wages not reported on Form(s) W-2	1b	
	c	Tip income not reported on line 1a (see instructions)	1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e	Taxable dependent care benefits from Form 2441, line 26	1e	
	f	Employer-provided adoption benefits from Form 8839, line 31	1f	
	g	Wages from Form 8919, line 6	1g	
	h	Other earned income (see instructions). Enter type and amount:	1h	
	i	Nontaxable combat pay election (see instructions)	1i	
	z	Add lines 1a through 1h	1z	164,340.
	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	
	c	Check if your child's dividends are included in 1 ☐ Line 3a	2 ☐ Line 3b	
	4a	IRA distributions	4a	
	c	Check if (see instructions) 1 ☐ Rollover	2 ☐ QCD 3 ☐	
	5a	Pensions and annuities	5a	
	c	Check if (see instructions) 1 ☐ Rollover	2 ☐ PSO 3 ☐	
	6a	Social security benefits	6a	
	c	If you elect to use the lump-sum election method, check here (see instructions)		☐
	d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here		☐
	7a	Capital gain or (loss). Attach Schedule D if required	7a	
	b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)		
	8	Additional income from Schedule 1, line 10	8	14,115.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9	178,455.
	10	Adjustments to income from Schedule 1, line 26	10	473.
	11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	177,982.

Tax and Credits	11b Amount from line 11a (adjusted gross income)	177,982.								
	12a Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent b ☐ Spouse itemizes on a separate return c ☐ You were a dual-status alien d You: ☐ Were born before January 2, 1961 ☐ Are blind Spouse: ☐ Was born before January 2, 1961 ☐ Is blind									
Standard deduction for-	e Standard deduction or itemized deductions (from Schedule A)	23,625.								
• Single or Married filing separately, \$15,750	13a Qualified business income deduction from Form 8995 or Form 8995-A	2,728.								
• Married filing jointly or Qualifying surviving spouse, \$31,500	b Additional deductions from Schedule 1-A, line 38									
• Head of household, \$23,625	14 Add lines 12e, 13a, and 13b	26,353.								
• If you checked a box on line 12a, 12b, 12c, or 12d, see inst.	15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	151,629.								
	16 Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	27,499.								
	17 Amount from Schedule 2, line 3									
	18 Add lines 16 and 17	27,499.								
	19 Child tax credit or credit for other dependents from Schedule 8812	500.								
	20 Amount from Schedule 3, line 8									
	21 Add lines 19 and 20	500.								
	22 Subtract line 21 from line 18. If zero or less, enter -0-	26,999.								
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	946.								
	24 Add lines 22 and 23. This is your total tax	27,945.								
Payments and Refundable Credits	25 Federal income tax withheld from: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">a Form(s) W-2</td> <td style="width: 40%; text-align: right;">25a 21,766.</td> </tr> <tr> <td>b Form(s) 1099</td> <td style="text-align: right;">25b</td> </tr> <tr> <td>c Other forms (see instructions)</td> <td style="text-align: right;">25c</td> </tr> <tr> <td>d Add lines 25a through 25c</td> <td></td> </tr> </table>	a Form(s) W-2	25a 21,766.	b Form(s) 1099	25b	c Other forms (see instructions)	25c	d Add lines 25a through 25c		21,766.
a Form(s) W-2	25a 21,766.									
b Form(s) 1099	25b									
c Other forms (see instructions)	25c									
d Add lines 25a through 25c										
	26 2025 estimated tax payments and amount applied from 2024 return									
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):									
	27a Earned income credit (EIC) ☐	27a								
	b Clergy filing Schedule SE (see instructions) ☐									
	c If you do not want to claim the EIC, check here ☐									
	28 Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here ☐	28								
	29 American opportunity credit from Form 8863, line 8	29								
	30 Refundable adoption credit from Form 8839, line 13	30								
	31 Amount from Schedule 3, line 15	31								
	32 Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	0.								
	33 Add lines 25d, 26, and 32. These are your total payments	21,766.								
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	0.								
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	0.								
Direct deposit? See instructions.	b Routing number X X X c Type: ☐ Checking ☐ Savings d Account number X X X									
	36 Amount of line 34 you want applied to your 2026 estimated tax	36								
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	6,242.								
	38 Estimated tax penalty (see instructions)	63.								
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 Esther Marrero Phone no. 239-257-2332 Personal identification number (PIN) [REDACTED]									
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.									
Joint return? See instructions. Keep a copy for your records.	Your signature _____ Date _____ Your occupation _____	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____								
	Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation _____	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____								
	Phone no. (239) 707-9465 Email address _____									
Paid Preparer Use Only	Preparer's signature Esther Marrero Date 04/10/2026 PTIN P*****5864 Check if: ☒ Self-employed Preparer's name Esther Marrero Phone no. (239) 257-2332 Firm's name EGM BUSINESS AND HOME SOLUTIONS LLC Firm's address 4423 DEL PRADO BLVD S, CAPE CORAL, FL, 33904 Firm's EIN **-***7392									

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. **01**

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

LIZA KING

Your social security number

-**-*

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

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the transaction.
See www.irs.gov/1099k.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C.	3	
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	14,115.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid:	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	14,115.

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

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

UYA

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	473.
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	473.

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2025

Attachment
Sequence No. **02**

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

Your social security number

LIZA KING

-**-*

Part I Tax

1	Additions to tax:		
a	Excess advance premium tax credit repayment. Attach Form 8962	1a	
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b	
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c	
d	Recapture of net EPE from Form 4255, line 2a, column (i)	1d	
e	Excessive payments (EP) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1e	
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1f	
y	Other additions to tax (see instructions):	1y	
z	Add lines 1a through 1y	1z	
2	Alternative minimum tax. Attach Form 6251	2	
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 ☐ 4361 2 ☐ 4029 3 ☐	4	946.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	
10	Reserved for future use	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2025 Created 5/8/25

UYA

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Recapture of net EPE from Form 4255, line 1d, column (I)		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b		21
			946.

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

LIZA KING

***-**-

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	R&L PROPERTIES OF SW FL LL	P	☐	86-2336423	☐	☒	
B	LIZA KING LLC	S	☐	99-1128801	☐	☐	
C			☐		☐	☐	
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					6,700.		
B					7,415.		
C							
D							
29a	Totals	0.			14,115.		
b	Totals	0.	0.	0.			
30	Add columns (h) and (k) of line 29a				30	14,115.	
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	14,115.	

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	
A			
B			
34a	Totals	0.	
b	Totals	0.	
35	Add columns (d) and (f) of line 34a	35	0.
36	Add columns (c) and (e) of line 34b	36	(0.)
37	Total estate and trust income or (loss). Combine lines 35 and 36	37	0.

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				39	0.

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	0.
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	14,115.
42	Reconciliation of 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	0.
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	0.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. **17**

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 ***-**-****

LIZA KING

Part I Self-Employment Tax

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

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

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

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

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

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	6,700.
3 Combine lines 1a, 1b, and 2	3	6,700.
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	6,187.
Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue	4c	6,187.

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	0.

6 Add lines 4c and 5b	6	6,187.
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2025	7	176,100

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$176,100 or more, skip lines 8b through 10, and go to line 11	8a	167,340.
b Unreported tips subject to social security tax from Form 4137, line 10	8b	
c Wages subject to social security tax from Form 8919, line 10	8c	
d Add lines 8a, 8b, and 8c.	8d	167,340.

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	8,760.
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	767.
11 Multiply line 6 by 2.9% (0.029)	11	179.

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4 , or Form 1040-SS, Part I, line 3	12	946.
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13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	13	473.
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For Paperwork Reduction Act Notice, see your tax return instructions.

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

UYA

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

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$10,860, or (b) your net farm profits² were less than \$7,840.

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

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$7,840 and also less than 72.189% of your gross nonfarm income, **and** (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

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

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

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

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

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

Do Not File
Client Copy

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. **47**

Name(s) shown on return

LIZA KING

Your social security number

-**-*

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11a of your Form 1040, 1040-SR, or 1040-NR.	1	177,982.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	177,982.
4	Number of qualifying children under age 17 with the required social security number	4	0
5	Multiply line 4 by \$2,200	5	
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	1
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	500.
8	Add lines 5 and 7	8	500.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	200,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? ☐ No. Stop here. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	500.
13	Enter the amount from Credit Limit Worksheet A	13	27,499.
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	500.

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 complete Part II-A

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

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

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

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

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	
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**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-0074

2025Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

LIZA KING

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 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	LIZA KING LLC	** - *** 8801	7,415.
ii	R&L PROPERTIES OF SW FL LLC	** - *** 6423	6,227.
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	13,642.
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	13,642.
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	2,728.
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	2,728.
11	Taxable income before qualified business income deduction (see instructions)	11	154,357.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	154,357.
14	Income limitation. Multiply line 13 by 20% (0.20)	14	30,871.
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	2,728.
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.

Form **8995** (2025) Created 9/12/25

UYA

Paid Preparer's Due Diligence Checklist

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

2025

Taxpayer name(s) shown on return

LIZA KING

Taxpayer identification number

-**-*

Preparer's name

Esther Marrero

Preparer tax identification number

P**5864****Part I Due Diligence Requirements**

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

☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☒ HOH

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

For Paperwork Reduction Act Notice, see separate instructions.

UYA

Form 8867 (Rev. 11-2024)

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

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

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

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

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

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

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

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

Part VI Eligibility Certification

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

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

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

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