

General Information

Name: Hon Edward K Newman

CONFIDENTIAL**PID 24068****AGENCY INFORMATION**

Organization	Suborganization	Title
Judicial Circuit (11Th)	Elected Constitutional Officer	Senior Judge
Judicial Senior Judges	Consent to be Assigned	Senior / Retired Judge

Net WorthMy Net Worth as of April 15, 2026 was \$ 7,900,000.00.**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 \$ 7,500.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Home	\$ 800,000.00
Stocks and Fixed Income	\$ 6,900,000.00
See Attached	

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 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
N/A		

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
N/A			

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.

Edward K Newman

Digitally signed: 06/09/2026

Filed with COE: 06/09/2026

File by Mail Instructions for your 2025 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

Edward K & [REDACTED] Newman
[REDACTED]

Balance Due/Refund	Your federal tax return (Form 1040-SR) shows you are due a refund of \$14,851.00.		
What You Need to Mail	Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return. Attach the first copy or Copy B of Forms W-2 and 1099-R to the front of your Form 1040-SR. Mail your return and attachments to: Department of the Treasury Internal Revenue Service Austin, TX 73301-0002 Deadline: Postmarked by Wednesday, April 15, 2026 Note: Your state return may be due on a different date. Please review your state filing instructions. Don't forget correct postage on the envelope.		
What You Need to Keep	Keep these instructions and a copy of your return for your records. If you did not print one before closing TurboTax, go back to the program and select Print Center, then print a copy or save as PDF for your records.		
2025 Federal Tax Return Summary	Adjusted Gross Income	\$	560,961.00
	Taxable Income	\$	526,235.00
	Total Tax	\$	113,370.00
	Total Payments/Credits	\$	128,249.00
	Amount to be Refunded	\$	14,851.00
	Penalty/Interest	\$	28.00
	Effective Tax Rate		19.01%
Estimated Payments to Make for Next Year's Return	Estimated Payments for 2026 - Do not mail these vouchers with your 2025 income tax return. The estimated vouchers displayed below are used to prepay your 2026 income taxes that will be filed next year. If you expect to owe more than \$1,000 in 2026, you may incur underpayment penalties if you do not make these four estimated tax payments. This printout includes your estimated tax vouchers for your federal estimated taxes (Form 1040-ES).		

File by Mail Instructions for your 2025 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



INTUIT
turbotax

(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

Edward K & [REDACTED] Newman
[REDACTED]

Estimated Payments to Make for Next Year's Return (Continued)

Mail payments according to the schedule below:

Voucher Number	Due Date	Amount
1	04/15/2026	\$ 9,900.00
2	06/15/2026	\$ 9,900.00
3	09/15/2026	\$ 9,900.00
4	01/15/2027	\$ 9,900.00

Include a separate check or money order for each payment, payable to "United States Treasury". Write your social security number and "Form 1040-ES" on each check.

Mail payments to:
Internal Revenue Service
P.O. Box 1300
Charlotte, NC 28201-1300

Changed Your Mind About e-filing?

You can still file electronically. Just go back to TurboTax, select the File tab, then select the E-file category. We'll walk you through the process. Once you file, we will let you know if your return is accepted (or rejected) by the Internal Revenue Service.

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **04/15/2026**

2026 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2026 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

9,900.

REV 04/24/26 TTW

1555

EDWARD K NEWMAN
NEWMAN

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **06/15/2026**

2026 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2026 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

9,900.

REV 04/24/26 TTW

1555

EDWARD K NEWMAN
NEWMAN

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **09/15/2026**

2026 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2026 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

9,900.

REV 04/24/26 TTW

1555

EDWARD K NEWMAN
NEWMAN

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **01/15/2027**

2026 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2026 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

9,900.

REV 04/24/26 TTW

1555

EDWARD K NEWMAN
NEWMAN

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

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
Edward K

Last name
Newman

Your social security number
[REDACTED]

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

Last name
Newman

Spouse's social security number
[REDACTED]

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

Apt. no.
[REDACTED]

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

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

State
[REDACTED]

ZIP code
[REDACTED]

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status
Check only one box.

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

☐ Head of household (HOH)
☐ Qualifying surviving spouse (QSS)
If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

Digital Assets

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

Dependents
(see instructions)

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

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

Income
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.

1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	16,000.
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	0.
i Nontaxable combat pay election (see instructions) . 1i		
z Add lines 1a through 1h	1z	16,000.

Attach Sch. B if required.	2a Tax-exempt interest	2a 12,248.	b Taxable interest	2b 12,106.
	3a Qualified dividends	3a 81,119.	b Ordinary dividends	3b 90,276.
c Check if your child's dividends are included in: 1 ☐ Line 3a 2 ☐ Line 3b				
	4a IRA distributions	4a	b Taxable amount	4b 25,889.
c Check if (see instructions): 1 ☐ Rollover 2 ☐ QCD 3 ☐				
	5a Pensions and annuities	5a	b Taxable amount	5b 333,707.
c Check if (see instructions): 1 ☐ Rollover 2 ☐ PSO 3 ☐				
	6a Social security benefits	6a 63,780.	b Taxable amount	6b 54,213.
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 26,912.	
b Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss) _____				
	8 Additional income from Schedule 1, line 10		8 2,000.	
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income		9 561,103.	
	10 Adjustments to income from Schedule 1, line 26		10 142.	
	11a Subtract line 10 from line 9. This is your adjusted gross income		11a 560,961.	
Tax and Credits	b Amount from line 11a (adjusted gross income)		11b 560,961.	
	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 See <i>Standard Deduction Chart</i> on the last page of this form.	e Standard deduction or itemized deductions (from Schedule A)		12e 34,700.	
	13a Qualified business income deduction from Form 8995 or Form 8995-A		13a 26.	
	b Additional deductions from Schedule 1-A, line 38		13b	
	14 Add lines 12e, 13a, and 13b		14 34,726.	
	15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income		15 526,235.	
	16 Tax (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form(s) 4972 3 ☐		16 106,798.	
	17 Amount from Schedule 2, line 3		17 0.	
	18 Add lines 16 and 17		18 106,798.	
	19 Child tax credit or credit for other dependents from Schedule 8812		19	
	20 Amount from Schedule 3, line 8		20 133.	
	21 Add lines 19 and 20		21 133.	
	22 Subtract line 21 from line 18. If zero or less, enter -0-		22 106,665.	
	23 Other taxes, including self-employment tax, from Schedule 2, line 21		23 6,705.	
	24 Add lines 22 and 23. This is your total tax		24 113,370.	

Standard Deduction Chart*

Add the number of boxes checked on line 12d on page 2 _____

IF your filing status is...	AND the number of boxes checked is...	THEN your standard deduction is...
Single	1	\$17,750
	2	19,750
Married filing jointly	1	\$33,100
	2	34,700
	3	36,300
	4	37,900
Qualifying surviving spouse	1	\$33,100
	2	34,700
Head of household	1	\$25,625
	2	27,625
Married filing separately**	1	\$17,350
	2	18,950
	3	20,550
	4	22,150

*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

**You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

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

Edward K & Newman

Your social security number

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

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

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	2,000.
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	0.
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	2,000.

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

BAA REV 04/24/26 TTW

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

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	142.
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:			
		24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	142.

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

Edward K & [REDACTED] Newman

Your social security number

[REDACTED]

Part I Tax**1** Additions to tax:

- a** Excess advance premium tax credit repayment. Attach Form 8962 **1a**
- b** Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936) **1b**
- c** Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936) **1c**
- d** Recapture of net EPE from Form 4255, line 2a, column (I) **1d**
- e** Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions.
(i) ☐ Line 1a (ii) ☐ Line 1c
(iii) ☐ Line 1d (iv) ☐ Line 2a **1e**
- f** 20% EP from Form 4255. Check applicable box and enter amount. See instructions.
(i) ☐ Line 1a (ii) ☐ Line 1c
(iii) ☐ Line 1d (iv) ☐ Line 2a **1f**
- y** Other additions to tax (see instructions): _____ **1y**

z Add lines 1a through 1y **1z****2** Alternative minimum tax. Attach Form 6251 **2****3** Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 **3****Part II Other Taxes****4** Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions):**1** ☐ 4361 **2** ☐ 4029 **3** ☐ _____**4** 283.**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** 1,509.**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** 4,913.**13** Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 **13****14** Interest on tax due on installment income from the sale of certain residential lots and timeshares **14****15** Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 **15****16** Recapture of low-income housing credit. Attach Form 8611 **16**

(continued on page 2)

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy. If you sold your home, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Recapture of net EPE from Form 4255, line 1d, column (l)		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b		21 6,705.

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

2025
Attachment
Sequence No. **03**

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

Edward K & [REDACTED] Newman

Your social security number

[REDACTED]

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	133.
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	133.

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.

BAA REV 04/24/26 TTW

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

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

Edward K & [REDACTED] Newman

Your social security number

[REDACTED]

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	Leinoff Family Limited Partnership	P	☐	22-3472943	☐	☐
B			☐		☐	☐
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		0.			
B					
C					
D					
29a Totals		0.			
b Totals					
30	Add columns (h) and (k) of line 29a				30 0.
31	Add columns (g), (i), and (j) of line 29b				31 ()
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	[REDACTED] Newman and [REDACTED] Newman Trust	93-6909662
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	(f) Other income from Schedule K-1
A		0.	
B			
34a Totals		0.	
b Totals			
35	Add columns (d) and (f) of line 34a		35 0.
36	Add columns (c) and (e) of line 34b		36 ()
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

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	0.
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	
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	

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)

Edward K Newman

Social security number of person
with self-employment income

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 | 2,000. |
| 3 Combine lines 1a, 1b, and 2 | 3 | 2,000. |
| 4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 | 4a | 1,847. |
| 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 | 1,847. |

- | | | |
|---|-----------|--------|
| 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 | 1,847. |

- | | | |
|--|----------|-----------|
| 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 | 0. |
| 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 | 0. |

- | | | |
|---|-----------|----------|
| 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 | 9 | 176,100. |
| 10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124) | 10 | 229. |
| 11 Multiply line 6 by 2.9% (0.029) | 11 | 54. |

- | | | |
|--|-----------|------|
| 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 | 283. |
|--|-----------|------|

- | | | |
|--|-----------|------|
| 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 | 142. |
|--|-----------|------|

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 ($\frac{2}{3}$) 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,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

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

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

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

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

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

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

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

Go to www.irs.gov/Form5329 for instructions and the latest information.

Name of individual subject to additional tax. If married filing jointly, see instructions.

Newman

Your social security number

**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.

If this is an amended
return, check here ☐

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

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.**Part I****Additional Tax on Early Distributions.** Complete this part if you took a taxable distribution (other than a qualified disaster recovery distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.**1** Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions.**1****2** Early distributions included on line 1 that are not subject to the additional tax (see instructions).**2**

Enter the appropriate exception number from the instructions:

2**3** Amount subject to additional tax. Subtract line 2 from line 1**3****4** **Additional tax.** Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8**4****Caution:** If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.**Part II****Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts.** Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8q, from an ABLER account.**5** Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account**5****6** Distributions included on line 5 that are not subject to the additional tax (see instructions)**6****7** Amount subject to additional tax. Subtract line 6 from line 5**7****8** **Additional tax.** Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8**8****Part III****Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs (which include your traditional SEP IRAs and traditional SIMPLE IRAs) for 2025 than is allowable or you had an amount on line 17 of your 2024 Form 5329.**9** Enter your excess contributions from line 16 of your 2024 Form 5329. See instructions. If zero, go to line 15**9****10** If your traditional IRA contributions for 2025 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-**10****11** 2025 traditional IRA distributions included in income (see instructions)**11****12** 2025 distributions of prior year excess contributions to traditional IRAs (see instructions)**12****13** Add lines 10, 11, and 12**13****14** Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-**14****15** Excess contributions for 2025 (see instructions)**15****16** Total excess contributions. Add lines 14 and 15**16****17** **Additional tax.** Enter 6% (0.06) of the **smaller** of line 16 or the value of your traditional IRAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8**17****Part IV****Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs (which include your Roth SEP IRAs and Roth SIMPLE IRAs) for 2025 than is allowable or you had an amount on line 25 of your 2024 Form 5329.**18** Enter your excess contributions from line 24 of your 2024 Form 5329. See instructions. If zero, go to line 23**18****19** If your Roth IRA contributions for 2025 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-**19****20** 2025 distributions from your Roth IRAs (see instructions)**20****21** Add lines 19 and 20**21****22** Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-**22****23** Excess contributions for 2025 (see instructions)**23****24** Total excess contributions. Add lines 22 and 23**24****25** **Additional tax.** Enter 6% (0.06) of the **smaller** of line 24 or the value of your Roth IRAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8**25**

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2025 were more than is allowable or you had an amount on line 33 of your 2024 Form 5329.

26	Enter the excess contributions from line 32 of your 2024 Form 5329. See instructions. If zero, go to line 31	26
27	If the contributions to your Coverdell ESAs for 2025 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27
28	2025 distributions from your Coverdell ESAs (see instructions)	28
29	Add lines 27 and 28	29
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30
31	Excess contributions for 2025 (see instructions)	31
32	Total excess contributions. Add lines 30 and 31	32
33	Additional tax. Enter 6% (0.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8	33

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2025 than is allowable or you had an amount on line 41 of your 2024 Form 5329.

34	Enter the excess contributions from line 40 of your 2024 Form 5329. See instructions. If zero, go to line 39	34
35	If the contributions to your Archer MSAs for 2025 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35
36	2025 distributions from your Archer MSAs from Form 8853, line 8	36
37	Add lines 35 and 36	37
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38
39	Excess contributions for 2025 (see instructions)	39
40	Total excess contributions. Add lines 38 and 39	40
41	Additional tax. Enter 6% (0.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8	41

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2025 than is allowable or you had an amount on line 49 of your 2024 Form 5329.

42	Enter the excess contributions from line 48 of your 2024 Form 5329. If zero, go to line 47	42
43	If the contributions to your HSAs for 2025 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43
44	2025 distributions from your HSAs from Form 8889, line 16	44
45	Add lines 43 and 44	45
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46
47	Excess contributions for 2025 (see instructions)	47
48	Total excess contributions. Add lines 46 and 47	48
49	Additional tax. Enter 6% (0.06) of the smaller of line 48 or the value of your HSAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8	49

Part VIII Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2025 were more than is allowable.

50	Excess contributions for 2025 (see instructions)	50
51	Additional tax. Enter 6% (0.06) of the smaller of line 50 or the value of your ABLE account on December 31, 2025. Include this amount on Schedule 2 (Form 1040), line 8	51

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52a	Minimum required distribution for 2025 from all qualified plans for which you received a distribution of the full amount of the excess accumulation during the correction window	52a	0.
b	Minimum required distribution for 2025 from all other plans	52b	31,852.
53a	Amount distributed to you during 2025 from all qualified plans for which you received a distribution of the full amount of the excess accumulation during the correction window	53a	0.
b	Amount distributed to you during 2025 from all other plans	53b	25,815.
54a	Subtract line 53a from line 52a and multiply the result by 10% (0.10). If zero or less, enter -0-	54a	
b	Subtract line 53b from line 52b and multiply the result by 25% (0.25). If zero or less, enter -0-	54b	1,509.
55	Add lines 54a and 54b. Include the total on Schedule 2 (Form 1040), line 8, or Form 1041, Schedule G, line 8	55	1,509.

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.			

BAA

REV 04/24/26 TTW

Form **5329** (2025)

Qualified Business Income Deduction

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.**2025**
Attachment
Sequence No. **55A**

Name(s) shown on return

Edward K & [REDACTED] Newman

Your taxpayer identification number

[REDACTED]

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

Use this form if your taxable income, before your qualified business income deduction, is above \$197,300 (\$394,600 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	Edward K Newman	☐	☐	[REDACTED]	☐
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 0.		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$197,300 or less (\$394,600 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 0.		
4 Allocable share of W-2 wages from the trade, business, or aggregation	4 0.		
5 Multiply line 4 by 50% (0.50)	5 0.		
6 Multiply line 4 by 25% (0.25)	6 0.		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7 0.		
8 Multiply line 7 by 2.5% (0.025)	8 0.		
9 Add lines 6 and 8	9 0.		
10 Enter the greater of line 5 or line 9	10 0.		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11 0.		
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 0.		
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 0.		
16 Total qualified business income component. Add all amounts reported on line 15	16 0.		

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

BAA

REV 04/24/26 TTW

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

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$197,300 but not \$247,300 (\$394,600 and \$494,600 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 \$197,300 (\$394,600 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	0.	
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28	128.	
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	128.	
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31	26.	
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		26.
33	Taxable income before qualified business income deduction	33	526,261.	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	92,487.	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		433,774.
36	Income limitation. Multiply line 35 by 20% (0.20)	36		86,755.
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		26.
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		26.
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	(0.)	

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

Edward K & [REDACTED] Newman

Your social security number or EIN

[REDACTED]

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	12,106.
2	Ordinary dividends (see instructions)	2	90,276.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	2,000.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-2,000.
c	Combine lines 4a and 4b	4c	0.
5a	Net gain or loss from disposition of property (see instructions)	5a	26,912.
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	26,912.
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	129,294.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

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	129,294.
13	Modified adjusted gross income (see instructions)	13	560,961.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	310,961.
16	Enter the smaller of line 12 or line 15	16	129,294.
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	4,913.
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	

Form **6781**Department of the Treasury
Internal Revenue Service**Gains and Losses From Section 1256
Contracts and Straddles**

Attach to your tax return.

Go to www.irs.gov/Form6781 for the latest information.

OMB No. 1545-0074

2025Attachment
Sequence No. **82**

Name(s) shown on tax return

Edward K & [REDACTED] Newman

Identifying number

Check all applicable boxes.
See instructions.**A** ☐ Mixed straddle election**C** ☐ Mixed straddle account election**B** ☐ Straddle-by-straddle identification election**D** ☒ Net section 1256 contracts loss election**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account		(b) (Loss)	(c) Gain
1	Form 1099-B Morgan Stanley Capital Management	-2,919.	
2	Add the amounts on line 1 in columns (b) and (c)	2 (2,919.)	
3	Net gain or (loss). Combine line 2, columns (b) and (c)		3 -2,919.
4	Form 1099-B adjustments. See instructions and attach statement		4 0.
5	Combine lines 3 and 4		5 -2,919.
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.			
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-		6 0.
7	Combine lines 5 and 6		7 -2,919.
8	Short-term capital gain or (loss). Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions		8 -1,168.
9	Long-term capital gain or (loss). Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions		9 -1,751.

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.**Section A—Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-.	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-.
10							
11a	Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949. See instructions						11a ()
b	Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949. See instructions						11b ()

Section B—Gains From Straddles

Section 2 Gains From Sales					
(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12					
13a Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949. See instructions					13a
b Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949. See instructions					13b

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo entry only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-.
14				

Passive Activity Loss Limitations

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2025
Attachment
Sequence No. **858**

Name(s) shown on return

Edward K & Newman

Identifying number

Part I 2025 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Part IV, column (a))	1a	
b Activities with net loss (enter the amount from Part IV, column (b))	1b	()
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	()
d Combine lines 1a, 1b, and 1c	1d	

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a	0.
b Activities with net loss (enter the amount from Part V, column (b))	2b	(0.)
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	(0.)
d Combine lines 2a, 2b, and 2c	2d	0.

3 Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	3	0.
If line 3 is a loss and:		
• Line 1d is a loss, go to Part II.		
• Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.		

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4 Enter the smaller of the loss on line 1d or the loss on line 3	4	
5 Enter \$150,000. If married filing separately, see instructions	5	
6 Enter modified adjusted gross income, but not less than zero. See instructions	6	
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.		
7 Subtract line 6 from line 5	7	
8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	
9 Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions	9	0.

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	
11 Total losses allowed from all passive activities for 2025. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

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

For Paperwork Reduction Act Notice, see instructions.

BAA

REV 04/24/26 TTW

Form **8582** (2025) Created 5/8/25

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
Leinoff Family Limited Partnership	0.	0.		0.	
Newman and Newman Trust	0.	0.	0.	0.	
Total. Enter on Part I, lines 2a, 2b, and 2c	0.	0.	0.		

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
Total			1.00	

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
Total				

