2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/29/2026

General Information

Name: Mrs Erin Corcoran Daly

PID 213989

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (5Th)	Elected Constitutional Officer	Circuit Judge

Net Worth

My Net Worth as of December 31, 2025 was $ 6,168,132.56.

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 $ 191,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

Description of Asset	Value of Asset
3269 Gulf Winds Cir, Hernando Beach, FL 34607	$ 1,800,000.00
3397 Crape Myrtle Dr, Hernando Beach, FL 34607	$ 350,000.00
6544 Grapewood Rd, Spring Hill, FL 34606	$ 250,000.00
119 Florida Av, Brooksville, FL 34601	$ 230,000.00
422 W Hunt Av, Bushnell, FL 33513	$ 230,000.00

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Description of Asset	Value of Asset
Bank of America Accounts	$ 112,579.18
Bank of America - Merrill Lynch Investments	$ 115,647.71
Truist	$ 292,437.83
Suncoast School Credit Union	$ 2,309.95
Nationwide Bonds - American Funds Emerging Markets Bond Fund - Class R-6	$ 22,017.46
Nationwide Bonds - Dodge & Cox Income Fund - Class I	$ 123,172.99
Nationwide Stocks - Fidelity Blue Chip Growth K6 Fund	$ 30,858.44
Nationwide Stocks - Fidelity Contrafund K6	$ 53,450.39
Nationwide Fixed Assets	$ 72,515.11
Nationwide Stocks - JPMorgan Mid Cap Value Fund - Class R6	$ 14,749.18
Nationwide Stocks - New World Fund(SM) - Class R6	$ 30,309.26
Nationwide Florida Fixed Fund	$ 106,782.66
Nationwide Stocks - Small-Cap Value Equity Trust D	$ 7,747.92
Nationwide Stocks - T Rowe Price Equity Income Trust B	$ 76,101.36
Nationwide Stocks - T. Rowe Price Dividend Growth Fund - I Class	$ 59,389.24
Nationwide Stocks - T. Rowe Price Overseas Stock Fund - I Class	$ 53,538.86
Nationwide Bonds - T. Rowe Price Spectrum Income Fund - I Class	$ 43,727.43
Nationwide Stocks - T. Rowe Price US Mid Cap Growth Equity Trust D	$ 14,809.99
Nationwide Investment - Vanguard Real Estate Index Fund - Institutional Shares	$ 21,608.43
Nationwide Stocks - Vanguard Total International Stock Index Fund - Institutional Shares	$ 76,256.42
Nationwide Stocks - Vanguard(R) Institutional Index Fund - Institutional Plus Shares	$ 37,502.56
Nationwide Stocks -Wasatch Small Cap Growth Fund - Institutional Class	$ 7,316.49
176 S Collier Blvd, Marco Island, FL 34145	$ 1,000,000.00

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Description of Asset	Value of Asset
JP Morgan	$ 701,456.37
Chase	$ 25,374.40
Paypal	$ 5,156.62
Venmo	$ 10,316.31

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		

Filed with COE: 06/29/2026

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

Filed with COE: 06/29/2026

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.

Erin Corcoran Daly

Digitally signed: **06/29/2026**

Filed with COE: 06/29/2026

BISKUP & BRAVO, CPA'S, PC
271 North Ave., Suite #816
New Rochelle, NY 10801

WILLIAM & ERIN DALY

[redacted]

BISKUP & BRAVO, CPA'S, PC
271 North Ave., Suite #816
New Rochelle, NY 10801
914-576-0777

WILLIAM & ERIN DALY
[redacted]

Dear WILLIAM:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2025 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

BISKUP & BRAVO, CPA'S, PC

Accepted By: _____

Date: _____

Form **8879**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**
▶ **Go to** *www.irs.gov/Form8879* **for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name
WILLIAM DALY

Social security number
[redacted]

Spouse's name
ERIN DALY

Spouse's social security number
[redacted]

Part I Tax Return Information — Tax Year Ending December 31, 2025 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	445,039
2	Total tax	2	74,693
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	17,793
4	Amount you want refunded to you	4	
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** . Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize **BISKUP & BRAVO, CPA'S, PC** (ERO firm name) to enter or generate my PIN [redacted] as my signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ **04/10/26**

Spouse's PIN: check one box only

☒ I authorize **BISKUP & BRAVO, CPA'S, PC** (ERO firm name) to enter or generate my PIN [redacted] as my signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ **04/10/26**

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. [redacted]
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ **DAVID BISKUP** Date ▶ **04/10/26**

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

BISKUP & BRAVO, CPA'S, PC
271 North Ave., Suite #816
New Rochelle, NY 10801
914-576-0777

April 10, 2026

CONFIDENTIAL

WILLIAM & ERIN DALY
[redacted]

For professional services rendered in connection with the preparation of your 2025 individual tax return:

	Form 1040-ES (Estimated Tax for Individuals)
	Form 1040 (Individual Income Tax Return)
	Schedule D (Capital Gains and Losses)
	Schedule E Page 1 (Supplemental Income & Loss)
	Schedule E Page 2 (Supplemental Income & Loss)
	Form 8582 (Passive Activity Loss Limits)
	Form 4562 (Depreciation and Amortization)
	Capital Loss Carryover Worksheet
	K-1 Reconciliation Worksheet
2	Passive Activity Loss Worksheet
	Passive Activity Loss MAGI Worksheet
	Carryover Reports
	Wages Report
	2 Yr Comparison Report

Amount due $ 450.00

Filing Instructions

Form(s) 1040-ES - Estimated Tax Payments

Taxable Year Ended December 31, 2026

Name: WILLIAM & ERIN DALY

Instructions : Your required 2026 Federal estimated tax payments are as follows:

Due Date	Remittance
4/15/2026	$13,400
6/15/2026	$16,100
9/15/2026	$16,100
1/15/2027	$16,100

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

Internal Revenue Service, P.O. Box 1300, Charlotte, NC 28201-1300

Form **1040-ES** Department of the Treasury Internal Revenue Service

2026 Estimated Tax

Payment Voucher 3

OMB No. 1545-0074

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 **"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.

Calendar year–Due Sept. 15, 2026

Amount of estimated tax you are paying by check or money order. **16,100**

Pay online at *www.irs.gov/etpay*

Simple. Fast. Secure.

Print or type

Your first name and middle initial	Your last name	Your social security number
WILLIAM	DALY	[redacted]

If joint payment, complete for spouse

Spouse's first name and middle initial	Spouse's last name	Spouse's social security number
ERIN	DALY	[redacted]

Address (number, street, and apt. no.) [redacted]

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
[redacted] [redacted]	[redacted]	34607

Foreign country name	Foreign province/county	Foreign postal code

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. **Form 1040-ES (2026)**

DAA

CUT HERE

Internal Revenue Service, P.O. Box 1300, Charlotte, NC 28201-1300

Form **1040-ES** Department of the Treasury Internal Revenue Service

2026 Estimated Tax

Payment Voucher 2

OMB No. 1545-0074

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 **"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.

Calendar year–Due June 15, 2026

Amount of estimated tax you are paying by check or money order. **16,100**

Pay online at *www.irs.gov/etpay*

Simple. Fast. Secure.

Print or type

Your first name and middle initial	Your last name	Your social security number
WILLIAM	DALY	[redacted]

If joint payment, complete for spouse

Spouse's first name and middle initial	Spouse's last name	Spouse's social security number
ERIN	DALY	[redacted]

Address (number, street, and apt. no.) [redacted]

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
[redacted] [redacted]	[redacted]	34607

Foreign country name	Foreign province/county	Foreign postal code

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. **Form 1040-ES (2026)**

DAA

CUT HERE

Internal Revenue Service, P.O. Box 1300, Charlotte, NC 28201-1300

Form **1040-ES** Department of the Treasury Internal Revenue Service

2026 Estimated Tax

Payment Voucher 1

OMB No. 1545-0074

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 **"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.

Calendar year–Due April 15, 2026

Amount of estimated tax you are paying by check or money order. **13,400**

Pay online at *www.irs.gov/etpay*

Simple. Fast. Secure.

Print or type

Your first name and middle initial	Your last name	Your social security number
WILLIAM	DALY	[redacted]

If joint payment, complete for spouse

Spouse's first name and middle initial	Spouse's last name	Spouse's social security number
ERIN	DALY	[redacted]

Address (number, street, and apt. no.) [redacted]

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
[redacted] [redacted]	[redacted]	34607

Foreign country name	Foreign province/county	Foreign postal code

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. **Form 1040-ES (2026)**

DAA

Form 1040-ES Estimated Tax for Individuals

(on bottom of page)

CUT HERE

Internal Revenue Service, P.O. Box 1300, Charlotte, NC 28201-1300

Form **1040-ES**

Department of the Treasury
Internal Revenue Service

2026 Estimated Tax

Payment Voucher 4

OMB No. 1545-0074

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 **"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.

Calendar year–Due Jan. 15, 2027

Amount of estimated tax you are paying by check or money order. **16,100**

Pay online at *www.irs.gov/etpay*

Simple. Fast. Secure.

Print or type

Your first name and middle initial	Your last name	Your social security number
WILLIAM	DALY	[redacted]

If joint payment, complete for spouse

Spouse's first name and middle initial	Spouse's last name	Spouse's social security number
ERIN	DALY	[redacted]

Address (number, street, and apt. no.)

[redacted]

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
[redacted] [redacted]	[redacted]	34607

Foreign country name	Foreign province/county	Foreign postal code

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

DAA

Form 1040-ES (2026)

Form **1040** | **Estimated Tax Payments Worksheet** | **2026**

Name: **WILLIAM & ERIN DALY**

Taxpayer Identification Number: [redacted]

Summary of Estimated Tax Payments

Voucher	(a) Due Date	(b) Total Estimate Amount	(c) 2025 Overpayment Applied	(d) Estimate Amt Paid	(e) Balance due Column b - Columns c & d	(f) Date paid	(g) Amount paid
1	04/15/26	16,100	2,700		13,400		
2	06/15/26	16,100			16,100		
3	09/15/26	16,100			16,100		
4	01/15/27	16,100			16,100		
Total ▶		64,400	2,700		61,700		

Calculation of 1040-ES Payments

If adjusting current year amounts, then complete lines 1 through 9. Otherwise, skip to line 10.

1.	Taxpayer self-employment income adjustment.	1.		
2.	Spouse self-employment income adjustment.	2.		
3.	Other adjustments to adjusted gross income.	3.		
4.	Computed adjustments to adjusted gross income.	4.		
5.	**Add lines 1 through 4.** Total adjustments to adjusted gross income.		5.	
6.	Computed adjustments to self-employment tax.	6.		
7.	Computed adjustments to income tax.	7.		
8.	Other planned adjustments to taxes/credits.	8.		
9.	**Add lines 6 through 8.** Total Planned tax adjustments **Safe harbor adjustment**		9.	7,469
10.	Enter Total Tax from Form 1040, 1040-SR, or 1040-NR , line 24.		10.	74,693
11.	**Add lines 9 and 10.** Total adjusted tax before adjustments.		11.	82,162
12.	Allowed adjustments from Form 1040-ES Instructions:			
	a. Unreported SS, Medicare tax, and RRTA tax.	12a.		
	b. Tax on excess contributions to IRAs, MSAs, Coverdell ESAs, HSAs, and excess accumulations in retirement plans.	12b.		
	c. Recapture of federal mortgage subsidy, excise tax on excess golden parachute payments, and look-back interest.	12c.		
	d. Refundable credits from Schedule EIC, Forms 8812, 8863, 8962, and 4136.	12d.		
	Add Lines 12a through 12d. Total allowed adjustments.		12.	
13.	**Subtract line 12 from line 11. 2025 Estimated Tax.**		13.	82,162
14.	Enter 2025 Federal income tax withheld (Form 1040NR filers include amounts paid with Form 1040-C.)		14.	17,793
15.	Enter adjustment(s) to withholding.		15.	
16.	**Estimated 2025 Tax, including adjustments.**			
	a. Based upon adjusted **2025** Tax (line 13 - lines 14 and 15).	16a.	64,369	
	b. Based upon projected **2026** tax.	16b.		
	Enter amount from 16a or 16b.		16.	64,369
17.	Enter 2025 overpayment applied to 2026 estimates from Form 1040, 1040-SR, or 1040-NR, line 36.		17.	2,700
18.	Enter amounts already paid towards 2026 estimates.		18.	
19.	**Subtract lines 17 and 18 from line 16.**		19.	61,669
20.	Enter Rounding adjustment.		20.	31
21.	**Add lines 19 and 20. Balance of Estimated Tax for 2026.**		21.	61,700

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2025** OMB No. 1545-0074 IRS Use Only–Do not write or staple in this space.

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

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

☐ Other

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

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

City, town, or post office. If you have a foreign address, also complete spaces below. State [redacted] ZIP code 34607

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

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

Filing Status Check only one box.

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

If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

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

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

Dependents (see instructions) If more than four dependents, see instructions and check here ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(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	206,832
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	206,832
2a	Tax-exempt interest 2a b Taxable interest	2b	33
3a	Qualified dividends 3a b Ordinary dividends	3b	
c	Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b		
4a	IRA distributions 4a b Taxable amount	4b	
c	Check if (see instructions) 1 ☐ Rollover 2 ☐ QCD 3 ☐		
5a	Pensions and annuities 5a b Taxable amount	5b	
c	Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐		
6a	Soc. sec. ben. 6a b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐		
d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐		
7a	Capital gain or (loss). Attach Schedule D if required	7a	-3,000
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)		
8	Additional income from Schedule 1, line 10	8	241,174
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**	9	445,039
10	Adjustments to income from Schedule 1, line 26	10	0
11a	Subtract line 10 from line 9. This is your **adjusted gross income**	11a	445,039

Attach Sch. B if required.

Tax and Credits	11b	Amount from line 11a (adjusted gross income)	11b	445,039
	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		
Standard Deduction for – • Single or Married filing separately, $15,750 • Married filing jointly or Qualifying surviving spouse, $31,500 • Head of household, $23,625 • If you checked a box on line 12a, 12b, 12c, or 12d, see instr.		**Spouse:** ☐ Was born before January 2, 1961 ☐ Is blind		
	e	**Standard deduction or itemized deductions** (from Schedule A)	12e	31,500
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	42,711
	b	Additional deductions from Schedule 1-A, line 38	13b	
	14	Add lines 12e, 13a, and 13b	14	74,211
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**	15	370,828
	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____	16	74,693
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	74,693
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	74,693
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
	24	Add lines 22 and 23. This is your **total tax**	24	74,693
Payments and Refundable Credits	25	Federal income tax withheld from:		
	a	Form(s) W-2 — 25a: 17,793		
	b	Form(s) 1099 — 25b:		
	c	Other forms (see instructions) — 25c:		
	d	Add lines 25a through 25c	25d	17,793
	26	2025 estimated tax payments and amount applied from 2024 return	26	59,600
If you have a qualifying child, you may need to attach Sch. EIC.		If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): _____		
	27a	Earned income credit (EIC) — 27a:		
	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**	32	
	33	Add lines 25d, 26, and 32. These are your **total payments**	33	77,393
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	2,700
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐	35a	
Direct deposit? See instructions.	b	Routing number _____ c Type: ☐ Checking ☐ Savings		
	d	Account number _____		
	36	Amount of line 34 you want **applied to your 2026 estimated tax** — 36: 2,700		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions	37	
	38	Estimated tax penalty (see instructions) — 38:		

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions. ☒ **Yes.** Complete below. ☐ **No**

Designee's name: DAVID BISKUP Phone no.: 914-576-0777 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.

Your signature	Date	Your occupation: EXECUTIVE	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation: LAWYER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)

Joint return? See instructions. Keep a copy for your records.

Phone no. | Email address

Paid Preparer Use Only

Preparer's name: DAVID BISKUP	Preparer's signature: DAVID BISKUP	Date: 04/10/26	PTIN: P00084191	Check if: ☐ Self-employed

Firm's name: BISKUP & BRAVO, CPA'S, PC Phone no.: 914-576-0777

Firm's address: 271 North Ave., Suite #816 New Rochelle NY 10801 Firm's EIN: 13-3918196

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
WILLIAM & ERIN DALY

Your social security number [redacted]

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

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

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
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	232,168
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: **PROBATE REPRESENTATIVE**	8z	9,006		
9	Total other income. Add lines 8a through 8z			9	9,006
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	241,174

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2025

Attachment Sequence No. **12**

Name(s) shown on return
WILLIAM & ERIN DALY

Your social security number
[redacted]

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☒ **No**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** or **Box G** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** or **Box H** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** or **Box I** checked				

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	0

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** or **Box J** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** or **Box K** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** or **Box L** checked	210,000	262,753	0	-52,753

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13	Capital gain distributions. See the instructions	13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back	15	-52,753

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-52,753
	• If line 16 is a **gain,** enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7a, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000)
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. ☒ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

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

Social security number or taxpayer identification number

WILLIAM & ERIN DALY [redacted]

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

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

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

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

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

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
LOT 24 GARDENIA DR/[redacted]	06/10/08	05/23/25	210,000	212,753			-2,753
INVESTEMENT IN BIKER BOX	06/12/17	05/23/25	0	50,000			-50,000
2 **Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** or **Box J** above is checked), **line 9** (if **Box E** or **Box K** (if **Box E** above is checked), or **line 10** (if **Box F** or **Box L** above is checked)			210,000	262,753		0	-52,753

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

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

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

OMB No. 1545-0074

2025

Attachment Sequence No. **13**

Name(s) shown on return

WILLIAM & ERIN DALY

Your social security number

[redacted]

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A	Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions	☐ Yes	☒ No
B	If "Yes," did you or will you file required Form(s) 1099?	☐ Yes	☐ No

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

A	3397 CRAPE MYRTLE DRIVE, [redacted]
B	6544 GRAPEWOOD DRIVE, SPRING HILL, [redacted] 34609
C	119 FLORIDA AVE, BROOKSIDE, [redacted] 34601

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

Type of Property:

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

		Properties: A	B	C
Income:				
3 Rents received	3	9,200	17,110	12,800
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	1,241	780	10,206
8 Commissions	8			
9 Insurance	9	2,628	1,088	1,255
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	4,882	2,552	1,629
17 Utilities	17			
18 Depreciation expense or depletion	18	9,273	3,448	5,531
19 Other (list)	19			
20 Total expenses. Add lines 5 through 19	20	18,024	7,868	18,621
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21	-8,824	9,242	-5,821
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(5,569)	0	(3,673)

23a Total of all amounts reported on line 3 for all rental properties	23a	39,110	
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c		
d Total of all amounts reported on line 18 for all properties	23d	18,252	
e Total of all amounts reported on line 20 for all properties	23e	44,513	

24 Income. Add positive amounts shown on line 21. **Do not** include any losses	24	9,242
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(9,242)
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	0

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

WILLIAM & ERIN DALY

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	ATLAS INTERNATIONAL MAIL, INC.	S	☐	34-2020501	☒	☐
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	6,808	238,976
B					
C					
D					
29a Totals					238,976
b Totals				6,808	

30	Add columns (h) and (k) of line 29a	30	238,976
31	Add columns (g), (i), and (j) of line 29b	31	(6,808)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	232,168

Part III Income or Loss From Estates and Trusts

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

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

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

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

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

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	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	232,168
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	

Form **8995-A**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction

Attach to your tax return.
Go to *www.irs.gov/Form8995A* **for instructions and the latest information.**

OMB No. 1545-0074
2025
Attachment Sequence No. **55A**

Name(s) shown on return

WILLIAM & ERIN DALY

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	HOUSE 6544 GRAPEWOOD DRIVE	☐	☐	[redacted]	☐
B	ATLAS INTERNATIONAL MAIL, INC.	☐	☐	34-2020501	☐
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	8,888	223,280	
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	1,778	44,656	
4	Allocable share of W-2 wages from the trade, business, or aggregation	4	0	50,000	
5	Multiply line 4 by 50% (0.50)	5	0	25,000	
6	Multiply line 4 by 25% (0.25)	6	0	12,500	
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7	94,814	27,851	
8	Multiply line 7 by 2.5% (0.025)	8	2,370	696	
9	Add lines 6 and 8	9	2,370	13,196	
10	Enter the greater of line 5 or line 9	10	2,370	25,000	
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11	1,778	25,000	
12	Phased-in reduction. Enter the amount from line 26, if any	12		40,933	
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13	1,778	40,933	
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	1,778	40,933	
16	Total qualified business income component. Add all amounts reported on line 15	16	42,711		

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		44,656	
18	Enter the amounts from line 10		18		25,000	
19	Subtract line 18 from line 17		19		19,656	
20	Taxable income before qualified business income deduction	20 413,539				
21	Threshold. Enter $197,300 ($394,600 if married filing jointly)	21 394,600				
22	Subtract line 21 from line 20	22 18,939				
23	Phase-in range. Enter $50,000 ($100,000 if married filing jointly)	23 100,000				
24	Phase-in percentage. Divide line 22 by line 23	24 18.9390 %				
25	Total phase-in reduction. Multiply line 19 by line 24		25		3,723	
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		40,933	

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	42,711		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28			
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	0		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31			
32	Qualified business income deduction before the income limitation. Add lines 27 and 31			32	42,711
33	Taxable income before qualified business income deduction	33	413,539		
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34			
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	413,539
36	Income limitation. Multiply line 35 by 20% (0.20)			36	82,708
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	42,711
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	42,711
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-			40	( )

SCHEDULE C (Form 8995-A)
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

Attach to Form 8995-A.

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

OMB No. 1545-2294

Attachment Sequence No. **55D**

Name(s) shown on return

WILLIAM & ERIN DALY

Your taxpayer identification number

[redacted]

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

1 Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
HOUSE 3397 CRAPE MYRTLE DRIVE	-5,569	( )	
HOUSE 6544 GRAPEWOOD DRIVE	9,242	354	8,888
HOUSE 119 FLORIDA AVE	-3,673	( )	

2	Qualified business net (loss) carryforward from prior years. See instructions	2	( )
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations	3	(9,242)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations	4	241,410
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).	5	(9,242)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-	6	( )

SCHEDULE C (Form 8995-A)
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

Attach to Form 8995-A.

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

OMB No. 1545-2294

Attachment Sequence No. **55D**

Name(s) shown on return

WILLIAM & ERIN DALY

Your taxpayer identification number

[redacted]

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

1 Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
ATLAS INTERNATIONAL MAIL, INC.	232,168	(8,888)	223,280
		( )	
		( )	

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

Form **8960**

Department of the Treasury
Internal Revenue Service

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.**

OMB No. 1545-2227

2025

Attachment Sequence No. **72**

Name(s) shown on your tax return

WILLIAM & ERIN DALY

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	33
2	Ordinary dividends (see instructions)			2	
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	232,168		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-232,168		
c	Combine lines 4a and 4b			4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	-3,000
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	-2,967

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	0
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	445,039		
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	195,039		
16	Enter the smaller of line 12 or line 15			16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			17	
	Estates and Trusts:				
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 **8582**

Department of the Treasury
Internal Revenue Service

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

Identifying number

WILLIAM & ERIN DALY [redacted]

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	9,242	
b	Activities with net loss (enter the amount from Part IV, column (b))	1b	(14,645)	
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	( )	
d	Combine lines 1a, 1b, and 1c			1d -5,403

All Other Passive Activities

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

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	-5,403

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 5,403
5	Enter $150,000. If married filing separately, see instructions	5	150,000	
6	Enter modified adjusted gross income, but not less than zero. See instructions	6	445,039	
	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	9,242
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	9,242

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
See Statement 1					
Total. Enter on Part I, lines 1a, 1b, and 1c	9,242	14,645			

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
Total. Enter on Part I, lines 2a, 2b, and 2c					

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
HOUSE 3397 CRAPE MYRTLE DRIVE	Sch E1	8,824	0.6025	3,255
HOUSE 119 FLORIDA AVE	Sch E1	5,821	0.3975	2,148
Total		14,645	1.00	5,403

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
HOUSE 3397 CRAPE MYRTLE DRIVE	Sch E1	8,824	3,255	5,569
HOUSE 119 FLORIDA AVE	Sch E1	5,821	2,148	3,673
Total		14,645	5,403	9,242

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.
Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172
2025
Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
WILLIAM & ERIN DALY	Pass-through expense from K-1	[redacted]

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	2,500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	4,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	2,500,000

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
From Schedule K-1 (Form 1120-S)		6,808

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	6,808
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	6,808
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	445,808
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	6,808
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h 50-year property			50 yrs.	MM	S/L	
i Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
j Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C— Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	
e 50-year			50 yrs.	MM	S/L	

There are no amounts for Page 3

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	6,808
23a	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a	Do you have evidence to support the business/investment use claimed?	☐ Yes	☐ No
b	If "Yes," is the evidence written?	☐ Yes	☐ No
c	Do you own, lease, or charter an aircraft? Check all that apply. See instructions	☐ Own	☐ Lease ☐ Charter

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
27 Property used 50% or less in a qualified business use :								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21						28		
29 Add amounts in column (i), line 26. Enter here and on line 7							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Form **7203**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

S Corporation Shareholder Stock and Debt Basis Limitations

Attach to your tax return.
Go to *www.irs.gov/Form7203* for instructions and the latest information.

OMB No. 1545-2302

Attachment Sequence No. **203**

Name of shareholder
WILLIAM DALY

Identifying number
[redacted]

A Name of S corporation
ATLAS INTERNATIONAL MAIL, INC.

B Employer identification number
34-2020501

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:
(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gifted (5) ☐ Other:

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year			1	557,510
2	Basis from any capital contributions made or additional stock acquired during the tax year			2	
3a	Ordinary business income (enter losses in Part III)	3a	238,976		
b	Net rental real estate income (enter losses in Part III)	3b			
c	Other net rental income (enter losses in Part III)	3c			
d	Interest income	3d			
e	Ordinary dividends	3e			
f	Royalties	3f			
g	Net capital gains (enter losses in Part III)	3g			
h	Net section 1231 gain (enter losses in Part III)	3h			
i	Other income (enter losses in Part III)	3i			
j	Excess depletion adjustment	3j			
k	Tax-exempt income	3k			
l	Recapture of business credits	3l			
m	Other items that increase stock basis	3m			
4	Add lines 3a through 3m			4	238,976
5	Stock basis before distributions. Add lines 1, 2, and 4			5	796,486
6	Distributions (excluding dividend distributions)			6	295,165
	Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.				
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15			7	501,321
8a	Nondeductible expenses	8a	1,894		
b	Depletion for oil and gas	8b			
c	Business credits (sections 50(c)(1) and (5))	8c			
9	Add lines 8a through 8c			9	1,894
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15			10	499,427
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)			11	9,631
12	Debt basis restoration (see net increase in instructions for line 23)			12	
13	Other items that decrease stock basis			13	
14	Add lines 11, 12, and 13			14	9,631
15	**Stock basis at the end of the corporation's tax year.** Subtract line 14 from line 10. If the result is zero or less, enter -0-			15	489,796

Part II Shareholder Debt Basis

Section A—Amount of Debt (If more than three debts, see instructions.)

	Description	(a) Debt 1 ☐ Formal note ☐ Open account	(b) Debt 2 ☐ Formal note ☐ Open account	(c) Debt 3 ☐ Formal note ☐ Open account	(d) Total
16	Loan balance at the beginning of the corporation's tax year				
17	Additional loans (see instructions)				
18	Loan balance before repayment. Add lines 16 and 17				
19	Principal portion of debt repayment (this line doesn't include interest)				
20	Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18				

Part II Shareholder Debt Basis *(continued)*

Section B—Adjustments to Debt Basis

	Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21	Debt basis at the beginning of the corporation's tax year				
22	Enter the amount, if any, from line 17				
23	Debt basis restoration (see instructions)				
24	Debt basis before repayment. Add lines 21, 22, and 23				
25	Divide line 24 by line 18				
26	Nontaxable debt repayment. Multiply line 25 by line 19				
27	Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28	Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29	Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30	Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31	**Debt basis at the end of the corporation's tax year.** Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C—Gain on Loan Repayment

32	Repayment. Enter the amount from line 19				
33	Nontaxable repayments. Enter the amount from line 26				
34	**Reportable gain.** Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

	Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35	Ordinary business loss					
36	Net rental real estate loss					
37	Other net rental loss					
38	Net capital loss					
39	Net section 1231 loss					
40	Other loss					
41	Section 179 deductions	6,808		6,808		
42	Charitable contributions	2,823		2,823		
43	Investment interest expense					
44	Section 59(e)(2) expenditures					
45	Other deductions					
46	Foreign taxes paid or accrued					
47	**Total loss.** Add lines 35 through 46 for each column. Enter the total loss in column (c) on on line 11 and enter the total loss in column (d) on line 30	9,631		9,631		

Form **1040** | **Tax Return Reconciliation Worksheet** | **2025**

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

MFS spouse name: *Qualifying person that is a child but not a dependent:

Taxpayer first name and initial	Last name	Taxpayer social security number
WILLIAM	DALY	[redacted]
If a joint return, spouse's first name and initial	**Last name**	**Spouse's social security number**
ERIN	DALY	[redacted]

Home address (number and street). If you have a P.O. box, see instructions. [redacted] | Apt. no. | Presidential Election Campaign: Taxpayer ☐ Spouse

City, town or post office, state, and ZIP code. [redacted] [redacted] [redacted] 34607

Foreign country name | Foreign province/state/county | Foreign postal code ☐

At anytime during 2025, did you receive, sell, send, exchange, or otherwise acquire financial interest in any digital assets? Yes ☒ No

6a ☒ **Taxpayer.** If someone can claim you as a dependent, **do not** check box 6a

b ☒ **Spouse**

Boxes checked on 6a and 6b	2
Children on 6c who lived with you	
Children on 6c who did not live with you	
Dependents on 6c not entered above	
Total. Add lines above	2

6c Dependents:

(1) First name / Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for: Child tax credit	Other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

If more than four dependents, ✓ here ☐

Income (Schedule 1)	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	206,832
	8a	**Taxable** interest. Attach Schedule B if required	8a	33
	b	**Tax-exempt** interest. **Do not** include on line 8a — 8b		
	9a	Ordinary dividends. Attach Schedule B if required	9a	
	b	Qualified dividends — 9b		
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	-3,000
	14	Other gains or (losses). Attach Form 4797	14	
	15a	IRA distributions — 15a — b Taxable amount	15b	
	16a	Pensions and annuities — 16a — b Taxable amount	16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	232,168
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation	19	
	20a	Social security benefits — 20a — b Taxable amount	20b	
	21	Other income. List type and amount PROBATE REPRESENTATIVE	21	9,006
	22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	445,039
Adjusted Gross Income (Schedule 1)	23	Educator expenses — 23		
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ — 24		
	25	Health savings account deduction. Attach Form 8889 — 25		
	26	Moving expenses. Attach Form 3903 — 26		
	27	Deductible part of self-employment tax. Attach Schedule SE — 27		
	28	Self-employed SEP, SIMPLE, and qualified plans — 28		
	29	Self-employed health insurance deduction — 29		
	30	Penalty on early withdrawal of savings — 30		
	31a	Alimony paid b Recipient's SSN ▶ — 31a		
	32	IRA deduction — 32		
	33	Student loan interest deduction — 33		
	34	Reserved for future use — 34		
	35	Reserved for future use — 35		
	36	Add lines 23 through 35	36	
	37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	445,039

Form **1040** | **Tax Return Reconciliation Worksheet, Page 2** | **2025**

Name **WILLIAM & ERIN DALY** | Tp TIN [redacted]

Tax and Credits (Schedules 2, 3)	38	Amount from line 37 (adjusted gross income)		38	445,039
	39a	Check if: ☐ **You** were born before January 2,1961, ☐ Blind. ☐ **Spouse** was born before January 2,1961, ☐ Blind. } **Total boxes checked** ▶	39a		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶	39b ☐		
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $15,750 Married filing jointly or Qualifying widow(er), $31,500 Head of household, $23,625	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	31,500
	a			40b	
	41	Subtract line 40 and 40b from line 38		41	413,539
	42	Qualified business income deduction (see instructions) Sch 1-A		42	42,711
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	370,828
	44	**Tax** (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐		44	74,693
	45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	
	46	Additions to tax (Excess advance premium tax credit repayment and clean vehicle repayment)		46	
	47	Add lines 44, 45, and 46 ▶		47	74,693
	48	Foreign tax credit. Attach Form 1116 if required	48		
	49	Credit for child and dependent care expenses. Attach Form 2441	49		
	50	Education credits from Form 8863, line 19	50		
	51	Retirement savings contributions credit. Attach Form 8880	51		
	52	Child tax credit/credit for other dependents	52		
	53	Residential energy credits. Attach Form 5695	53		
	54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	54		
	55	Add lines 48 through 54. These are your **total credits**		55	
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		56	74,693
Other Taxes (Schedule 2)	57	Self-employment tax. Attach Schedule SE		57	
	58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919		58	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59	
	60a	Household employment taxes from Schedule H		60a	
	b	Reserved for future use		60b	
	61	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)		61	
☐	62	Section 965 net tax liability installment from Form 965-A	62		
	63	Add lines 56 through 61. This is your **total tax** ▶		63	74,693
Payments (Schedule 3)	64	Federal income tax withheld from:			
	a	Form(s) W-2	64a	17,793	
	b	Form(s) 1099	64b		
	c	Other forms	64c		
	65	2025 estimated tax payments and amount applied from 2024 return	65	59,600	
	66	**Earned income credit (EIC)**	66		
	67	Additional child tax credit. Attach Schedule 8812	67		
	68	American opportunity credit from Form 8863, line 8	68		
	69	Recovery rebate credit	69		
	70	Net premium tax credit. Attach Form 8962	70		
	71	Amount paid with request for extension to file	71		
	72	Excess social security and tier 1 RRTA tax withheld	72		
	73	Credit for federal tax on fuels. Attach Form 4136	73		
	74	Other payments and refundable credits	74		
	75	**Total pymts.** Add lines 64 - 74.		75	77,393
Refund	76	If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you **overpaid**		76	2,700
	77a	Amount of line 76 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		77a	
	▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings		
	▶ d	Account number			
	78	Amount of line 76 you want **applied to your** 2026 estimated tax ▶	78	2,700	
Amount You Owe	79	**Amount you owe.** Subtract line 75 from line 63. For details on how to pay, see instructions ▶		79	
	80	Estimated tax penalty (see instructions)	80		

Int/Pen Date filed | Int | Fail to file | Fail to pay | Total

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ **Yes.** Complete below. ☐ **No** Personal identification no. (PIN) ▶ [redacted]

Designee's Name ▶ **DAVID BISKUP** Phone no. ▶ **914-576-0777**

Other Info Taxpayer Daytime phone number | Taxpayer: Occupation **EXECUTIVE** | IRS Identity Protection PIN

Spouse: Occupation **LAWYER** | IRS Identity Protection PIN

☐ **Taxpayer** ☐ **Spouse** Email address

Statement 1 - Form 8582, Part IV - Lines 1a, 1b, and 1c

Description	Current Year Net Income	Current Year Net Loss	Prior Year Unallowed Loss	Overall Gain	Overall Loss
HOUSE 3397 CRAPE MYRTLE DRIVE	$	$ 8,824	$	$	$ 8,824
HOUSE 6544 GRAPEWOOD DRIVE	9,242			9,242	
HOUSE 119 FLORIDA AVE		5,821			5,821
Total	$ 9,242	$ 14,645	$ 0		

Form 1040	Shareholder's Basis Worksheet Page 1	2025

Name: WILLIAM DALY

Taxpayer Identification Number: [redacted]

Name of Entity: ATLAS INTERNATIONAL MAIL, INC. EIN 34-2020501

Passive Activity Type: Not Passive K1 Unit: 3

Shareholder Stock Basis

1.	Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero	1.	557,510
	Increases to stock basis		
2.	Capital contributions made or additional stock acquired	2.	
3.	Ordinary business income	3. 238,976	
4.	Net rental real estate income	4.	
5.	Other net rental income	5.	
6.	Interest, dividends and royalties	6.	
7.	Net capital gains	7.	
8.	Net section 1231 gain and ordinary business gain	8.	
9.	Tax-exempt interest, other tax-exempt income and recapture credits	9.	
10.	Other income	10.	
11.	Excess of deductions for depletion over basis of property (other than oil and gas)	11.	
12.	Other increases to stock basis	12.	
13.	Total increases to stock basis. Combine lines 2 through 12	13.	238,976
14.	**Stock basis before distributions and items of loss or deductions.** Add line 1 and line 13 and enter the result here	14.	796,486
	Decreases to stock basis		
15.	Distributions allowed	15.	295,165
16.	**Stock basis after distributions and before items of loss or deductions.** Subtract line 15 from line 14. If zero or less, enter - 0 -	16.	501,321
17.	Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2)	17. 11,525	
18.	Other decreases to stock basis	18.	
19.	Amount used to restore loan basis	19.	
20.	Total decreases (other than distributions) to stock basis. Combine lines 17 through 19	20.	11,525
21.	**Stock basis at the end of year.** (Subtract line 20 from line 16). Per IRC 1367(a)(2) do not enter an amount below zero	21.	489,796

Shareholder Debt Basis

22.	Debt basis at the beginning of corporation's tax year	22.	
23.	Additional loans	23.	
24.	Debt basis restoration	24.	
25.	Nontaxable debt repayment	25.	
26.	**Debt basis before losses and deductions.** Combine lines 22 through 25	26.	
27.	Losses and deductions applied against debt basis. (See Shareholder Basis Worksheet Page 3)	27.	
28.	**Debt basis at the end of year** (Subtract line 28 from line 27).	28.	0
29.	**Stock and debt basis at the end of the year** (Add lines 21 and line 28)	29.	489,796

Gain Recognized on Excess Distributions

30.	Property distributions reported in Box 16, Code D, Schedule K-1 (1120S)	30.	295,165
31.	Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18.	31.	796,486
32.	**Total gain recognized on excess distributions.** (Subtract line 31 from line 30)	32.	0

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

Form **1040** | **Shareholder's Basis Worksheet Page 3** | **2025**

Name **WILLIAM DALY** Id No. [redacted]

Entity Name **ATLAS INTERNATIONAL MAIL, INC.** EIN **34-2020501** Passive Activity Type **Not Passive** K1 Unit **3**

Basis reduced by nondeductible items before loss and deduction items

Loss Allocated to Shareholder Stock and Debt Basis

	Suspended Losses	Current Year Loss	Total Loss	Percent	Allowed Stock Loss	Disallowed Stock Loss	Percent	Allowed Loan Loss	Disallowed Loss Carryforward	Total Allowed Loss
Nondeductible expenses		1,894	1,894	1.0000	1,894					1,894
Depletion for oil and gas										
Losses and deductions:										
Ordinary business loss										
Net rental real estate loss										
Other net rental loss										
Short-term capital loss										
Long-term capital loss										
28% capital loss										
Section 1231 loss										
4797 - Ordinary loss										
Other portfolio loss										
1256 contracts and straddles										
Other losses - Schedule E										
Other losses - 1040 Sch 1										
Section 179 expense		6,808	6,808	0.7069	6,808					6,808
Cash contributions		2,823	2,823	0.2931	2,823					2,823
Cash contributions (30%)										
Noncash contributions (50%)										
Noncash contributions (30%)										
Cap gain prop 50% org (30%)										
Cap gain prop (20%)										
Portfolio deductions (other)										
Investment interest expense										
Deductions-royalty income										
Section 59(e)(2) expenditures										
Preproductive period exp.										
Reforestation expense ded.										
Other deductions										
Foreign taxes										
Total losses and deductions		9,631	9,631	1.0000	9,631					9,631
Total nonded and deductible items		11,525	11,525		11,525					11,525

Form **1040** | **Capital Loss Carryover Worksheets** | **2025**

Name: **WILLIAM & ERIN DALY**

Taxpayer Identification Number: [redacted]

2025 to 2026 Capital Loss Carryover Worksheet

Use this worksheet to figure your capital loss carryovers from 2025 to 2026 if Schedule D, Line 21, is a loss and **(a)** that loss is a smaller loss than the loss on Schedule D, line 16, or **(b)** Form 1040, line 15, is less than zero. Otherwise, you do not have any carryovers.

1.	Enter the amount from Form 1040, line 15. If a loss, enclose the amount in parentheses		1. 370,828
2.	Enter the loss from Schedule D, line 21, as a positive amount		2. 3,000
3.	Combine lines 1 and 2. If zero or less, enter -0-		3. 373,828
4.	Enter the **smaller** of line 2 or line 3		4. 3,000
	If line 7 of Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.		
5.	Enter the loss from Schedule D, line 7, as a positive amount		5. 0
6.	Enter any gain from Schedule D, line 15. If a loss, enter -0-	6.	
7.	Add lines 4 and 6		7.
8.	**Short-term capital loss carryover to 2026.** Subtract line 7 from line 5. If zero or less, enter -0-		8.
	If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.		
9.	Enter the loss from Schedule D, line 15, as a positive amount		9. 52,753
10.	Enter any gain from Schedule D, line 7	10.	
11.	Subtract line 5 from line 4. If zero or less, enter -0-	11. 3,000	
12.	Add lines 10 and 11		12. 3,000
13.	**Long-term capital loss carryover to 2026.** Subtract line 12 from line 9. If zero or less, enter -0-		13. 49,753

2025 to 2026 Capital Loss Carryover Worksheet, AMT

Use this worksheet to figure AMT capital loss carryovers from 2025 to 2026 if AMT Schedule D, Line 21, is a loss and **(a)** that loss is a smaller loss than the loss on AMT Schedule D, line 16 or **(b)** Form 6251, line 4 is a loss. Otherwise, you do not have any carryovers.

1.	Enter the amount from Form 6251, line 4. If a loss, enclose the amount in parentheses		1. 402,328
2.	Enter the loss from AMT Schedule D, line 21 as a positive amount		2. 3,000
3.	Combine lines 1 and 2. If zero or less, enter -0-		3. 405,328
4.	Enter the **smaller** of line 2 or line 3		4. 3,000
	If line 7 of AMT Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.		
5.	Enter the loss from AMT Schedule D, line 7 as a positive amount		5.
6.	Enter the gain, if any, from AMT Schedule D, line 15	6.	
7.	Add lines 4 and 6		7.
8.	**AMT Short-term capital loss carryover to 2026**. Subtract line 7 from line 5. If zero or less, enter -0-		8.
	If line 15 of AMT Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.		
9.	Enter the loss from AMT Schedule D, line 15, as a positive amount		9. 52,753
10.	Enter the gain, if any, from AMT Schedule D, line 7	10.	
11.	Subtract line 5 from line 4. If zero or less, enter -0-	11. 3,000	
12.	Add lines 10 and 11		12. 3,000
13.	**AMT Long-term capital loss carryover to 2026**. Subtract line 12 from line 9. If zero or less, enter -0-		13. 49,753

Form 982 Reduction of Capital Loss Carryovers to 2026

			Regular	AMT
1.	Subtract 2025 to 2026 Capital Loss Carryover Worksheet, line 7 from line 5	1.		
2.	Form 982 line 9 reduction of tax attributes applied to short-term capital loss carryover	2.		
3.	**Adjusted Short-term capital loss carryover to** 2026. Subtract line 2 from line 1. Enter this amount on line 8 in the 2025 to 2026 Capital Loss Carryover Worksheet	3.		
4.	Subtract 2025 to 2026 Capital Loss Carryover Worksheet, line 12 from line 9	4.		
5.	Form 982 line 9 reduction of tax attributes applied to long-term capital loss carryover	5.		
6.	**Adjusted Long-term capital loss carryover to** 2026. Subtract line 5 from line 4. Enter this amount on line 13 in the 2025 to 2026 Capital Loss Carryover Worksheet	6.		

Form **1040**

K-1 Reconciliation Worksheet - Sch E, B, D, Form 4797

2025

Name WILLIAM DALY | Taxpayer Identification Number [redacted]

Entity Name ATLAS INTERNATIONAL MAIL, INC. **EIN** 34-2020501 **Entity Type** S Corporation **Screen** K1 **K1 Unit** 3

Activity **Passive Activity Type** Not Passive **Entire disposition of activity**

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Schedule E page 2								
Ordinary business income/-loss	238,976							238,976
Net rental real estate income/-loss								
Other net rental income/-loss								
Guaranteed payments								
Section 179 expense	-6,808							-6,808
Disallowed Section 179 expense								
Depletion								
Section 59(e)(2) expenditures								
Preproductive period expense								
Reforestation expense deduct								
Other deductions								
Unreimbursed expenses								
Other inc/loss - Schedule E								
Debt financed acquisition								
Dependent care benefits								
Total Schedule E page 2	232,168							232,168
Schedule E page 1								
Royalties								
Deductions-royalty income								
Depletion								
Total Schedule E page 1								
Schedule B								
Interest Income								
Tax-exempt interest income								
Dividend Income								
Qualified dividends (1040, Page 2)								
Schedule D/8949/6781								
Short-term capital gain/-loss								
Long-term capital gain/-loss								
28% capital gain/-loss								
1256 contracts and straddles								
Form 4797								
4797 Part I								
4797 Part II								
Section 179/280F recapture								

Form **1040**

K-1 Reconciliation Worksheet - Form 1040, Sch A, Form 4952

2025

Name WILLIAM DALY | Taxpayer Identification Number [redacted]

Entity Name ATLAS INTERNATIONAL MAIL, INC. **EIN** 34-2020501 **Entity Type** S Corporation **Screen** K1 **K1 Unit** 3

Activity **Passive Activity Type** Not Passive **Entire disposition of activity**

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Form 1040 Schedule 1								
Other portfolio income/-loss								
Cancellation of debt								
Other income/-loss								
Penalty on early withdrawal								
1040 Page 2 and Schedule 3								
Federal income tax withheld								
Undistributed capital gains credit								
Recapture of low-income housing cr								
Recapture of indian employment cr								
Recapture of employ child care cr								
Recapture of new markets cr								
Recapture of alt motor vehicle cr								
Recapture of alt fuel veh refueling cr								
Schedule A								
Cash contributions	2,823							2,823
Cash contributions (30%)								
Noncash contributions (50%)								
Noncash contributions (30%)								
Cap gain prop 50% org (30%)								
Cap gain prop (20%)								
Portfolio deductions (other)								
Real estate taxes								
State and local tax withheld paid								
Foreign taxes								
Investment int from 4952								
Form 4952								
Investment interest expense								
Investment income adjustment								
Investment expenses								

Form **1040**

K-1 Reconciliation Worksheet - Form 4684, Sch SE, Misc, Credits

2025

Name WILLIAM DALY | Taxpayer Identification Number [redacted]

Entity Name ATLAS INTERNATIONAL MAIL, INC. **EIN** 34-2020501 **Entity Type** S Corporation **Screen** K1 **K1 Unit** 3

Activity **Passive Activity Type** Not Passive **Entire disposition of activity**

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Form 4684								
Form 4684 lt loss trade/business								
Form 4684 lt loss income producing								
Form 4684 long-term gain								
Form 4684 st loss income producing								
Schedule SE								
Net earnings from self-employ								
Gross farming or fishing inc								
Gross nonfarm income								
Miscellaneous / Basis Worksheet								
Self-employed medical insurance								
Shareholder med ins not on Form W2								
Other tax-exempt income								
Nondeductible expenses	1,894							1,894
Cash & market security distrib								
Property distributions	295,165							295,165
Repayment of shareholder loans								
Dependent care benefits (Form 2441)								
Credits								

Form **1040** | **Passive Activity Deduction Worksheet** | **2025**

Name: **WILLIAM & ERIN DALY**

Taxpayer Identification Number: [redacted]

Activity: HOUSE 3397 CRAPE MYRTLE DRIVE — Form: Sch E — Unit: 1

Type: Rental real estate w/active participation — Entire Disposition of Activity:

Regular Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		8,824	5,569	3,255
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				

Alternative Minimum Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		8,824	5,569	3,255
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				

Form **1040** | **Passive Activity Deduction Worksheet** | **2025**

Name: **WILLIAM & ERIN DALY**

Taxpayer Identification Number: [redacted]

Activity: HOUSE 119 FLORIDA AVE — Form: Sch E — Unit: 3

Type: Rental real estate w/active participation — Entire Disposition of Activity:

Regular Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		5,821	3,673	2,148
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				

Alternative Minimum Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating		5,821	3,673	2,148
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				

Form **1040**	**Passive Activity MAGI Calculation**	**2025**

Name | Taxpayer Identification Number

WILLIAM & ERIN DALY | [redacted]

1	Adjusted gross income			**1**	445,039
2	Subtractions:				
2(a)	Passive activity income	**2(a)**	9,242		
2(b)	Taxable social security income	**2(b)**			
2(c)	Other	**2(c)**			
2(d)	Total subtractions			**2(d)**	9,242
3	Additions:				
3(a)	Allowed passive activity losses	**3(a)**	9,242		
3(b)	Rental real estate loss allowed to real estate professionals	**3(b)**			
3(c)	Overall loss from a PTP	**3(c)**			
3(d)	Taxpayer's IRA deduction	**3(d)**			
3(e)	Spouse's IRA deduction	**3(e)**			
3(f)	One-half self-employment tax	**3(f)**			
3(g)	Series EE & I Bond Interest	**3(g)**			
3(h)	Employer's adoption assistance program exclusion amount	**3(h)**			
3(i)	Student loan interest deduction	**3(i)**			
3(j)	Reserved	**3(j)**			
3(k)	Other	**3(k)**			
	Total additions			**3(m)**	9,242
4	Modified adjusted gross income			**4**	445,039

Schedule **E**	**Qualified Business Income Calculation Worksheet**	**2025**

Name: **WILLIAM & ERIN DALY**

Taxpayer Identification Number: [redacted]

Property Description: **HOUSE 3397 CRAPE MYRTLE DRIVE**

Form/Schedule: **E**

Unit: **1**

1.	Schedule E, Page 1, Net rental real estate income or (loss)	**1.**	-5,569
	Additions for qualified business income:		
2.	Form 4797, Ordinary income	**2.**	
	Prior year suspended losses utilized this year:		
3.	Passive suspended losses	**3.**	
4.	At-Risk suspended losses	**4.**	
5.	Section 179 expense	**5.**	
6.	Total additions to net profit or (loss). Add lines 2 through 5.	**6.**	
	Subtractions for qualified business income		
7.	Form 4797, Ordinary loss (includes share of net 1231 loss)	**7.**	
8.	Tip income excluded from net profit under Section 224	**8.**	
9.	Reserved	**9.**	
10.	Total subtraction to net profit or (loss). Add lines 7 through 9.	**10.**	
11.	Qualified business income for this activity. Line 1 plus line 6 less line 10.	**11.**	-5,569

	Beginning of Year			End of Year		
Carryovers:	**Pre -2018**	**After 2017**	**Allowed loss**	**Pre -2018**	**After 2017**	**QBI Portion of**
Passive activity:	**(A)**	**(B)**	**(C)**	**(D)**	**(E)**	**Allowed Losses**
Operating					3,255	
Form 4797, Part II						
Section 1231 loss						
At-Risk:						
Operating						
Form 4797, Part II						
Section 1231 loss						
Section 179 expense						
Other:						
Section 179 expense						

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward

[redacted]

Qualified Property Report

HOUSE 3397 CRAPE MYRTLE DRIVE

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Qualified Property
2	HOUSE	5/01/2015	255,000	100.00	255,000
3	APPLIANCES	2/10/2020	2,241	100.00	2,241
	Grand Total		257,241		257,241

[redacted]

AMT Asset Report

HOUSE 3397 CRAPE MYRTLE DRIVE

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
2	HOUSE	5/01/2015	255,000				255,000	27	MM	S/L	89,250	9,273
3	APPLIANCES	2/10/2020	2,241			X	0	5	HY	200DB	2,241	0
			257,241				255,000				91,491	9,273
Other Depreciation:												
1	LAND	5/01/2015	0				0	0	HY		0	0
	Total Other Depreciation		0				0				0	0
	Total ACRS and Other Depreciation		0				0				0	0
	Grand Totals		257,241				255,000				91,491	9,273
	Less: Dispositions and Transfers		0				0				0	0
	Net Grand Totals		257,241				255,000				91,491	9,273

[redacted]

AMT Asset Report
HOUSE 6544 GRAPEWOOD DRIVE

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
1	HOUSE 6544 GRAPEWOOD	6/15/2021	82,605				82,605	27	MM	S/L	10,638	3,004
3	IMPROVEMENTS	6/15/2021	12,209				12,209	27	MM	S/L	1,572	444
			94,814				94,814				12,210	3,448
Other Depreciation:												
2	LAND 6544 GRAPEWOOD	6/15/2021	0				0	0	HY		0	0
	Total Other Depreciation		0				0				0	0
	Total ACRS and Other Depreciation		0				0				0	0
	Grand Totals		94,814				94,814				12,210	3,448
	Less: Dispositions and Transfers		0				0				0	0
	Net Grand Totals		94,814				94,814				12,210	3,448

[redacted]

AMT Asset Report
HOUSE 119 FLORIDA AVE

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
2	HOUSE 119 FL. AVE	3/15/2024	152,100				152,100	27	MM	S/L	4,379	5,531
			152,100				152,100				4,379	5,531
Other Depreciation:												
1	LAND	3/15/2024	0				0	0	HY		0	0
	Total Other Depreciation		0				0				0	0
	Total ACRS and Other Depreciation		0				0				0	0
	Grand Totals		152,100				152,100				4,379	5,531
	Less: Dispositions and Transfers		0				0				0	0
	Net Grand Totals		152,100				152,100				4,379	5,531

Form **1040**

Carryover Report

2025

Name
WILLIAM & ERIN DALY

Taxpayer Identification Number
[redacted]

Carryover Item	Available to 2025	2025 Amounts		Carryover to 2026
Minimum tax credit				
Investment interest				
Investment interest - AMT				
Short-term capital loss				
Short-term capital loss - AMT				
Long-term capital loss		Generated	49,753	49,753
Long-term capital loss - AMT		Generated	49,753	49,753
Residential energy efficient property				
D.C. first-time homebuyer credit				
Tax credit bonds				
Qualified business income loss				
Qualified REIT income and PTP loss				
Excess business loss portion of NOL				

Nonrecaptured Section 1231 Losses - Line 8, Form 4797

2020 Amounts		
2021 Amounts		
2022 Amounts		
2023 Amounts		
2024 Amounts		
Available to 2025		
2025 Amounts		
Carryover to 2026		

AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797

2020 Amounts		
2021 Amounts		
2022 Amounts		
2023 Amounts		
2024 Amounts		
Available to 2025		
2025 Amounts		
Carryover to 2026		

Form **1040** | **Salaries & Wages Report** | **2025**

Name: **WILLIAM & ERIN DALY**

Taxpayer Identification Number: [redacted]

	T/S	Employer	Federal Wages	Federal Withheld	% Federal W/H to Wages	Soc Sec Wages	Soc Sec Withheld
A	T	ATLAS INTERNATIONAL MAIL, INC.	50,000			50,000	3,100
B	S	STATE OF FLORIDA	156,832	17,793	11.350	176,100	10,918
C							
D							
E							
F							
G							
H							
Taxpayer			50,000			50,000	3,100
Spouse			156,832	17,793		176,100	10,918
Totals			206,832	17,793		226,100	14,018

	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Qualified Tips	Qualified Overtime	Other, Box 14
A	50,000	725						
B	193,713	2,809						2,301
C								
D								
E								
F								
G								
H								
Taxpayer	50,000	725						
Spouse	193,713	2,809						2,301
Totals	243,713	3,534						2,301

	State	State Wages	State Withheld	% State W/H to Wages	Name of Locality		Local Wages		Local Withheld
A	FL								
B	FL								
C									
D									
E									
F									
G									
H									
Taxpayer									
Spouse									
Totals									

Form **1040** | **Two Year Comparison Report - Page 1** | **2024 & 2025**

Name: **WILLIAM & ERIN DALY**

Taxpayer Identification Number: [redacted]

			2024	2025	Differences
	Filing Status		MFJ	MFJ	
	Dependents		0	0	
Income	1. Salaries and wages	1.	50,000	206,832	156,832
	2. Interest income	2.	1,339	33	-1,306
	3. Tax exempt interest income	3.			
	4. Dividend income	4.			
	5. Qualified dividend income	5.			
	6. Taxable state/local refunds	6.			
	7. Alimony received	7.			
	8. Business income/loss	8.	36,000		-36,000
	9. Capital gain/loss	9.		-3,000	-3,000
	10. Other gains/losses	10.			
	11. Taxable IRA distributions	11.			
	12. Taxable pensions	12.			
	13. Rent and royalty income including farm rental	13.	14,745		-14,745
	14. Partnership/S corp income	14.	248,412	232,168	-16,244
	15. Estate or trust income	15.			
	16. Farm income/loss	16.			
	17. Unemployment compensation	17.			
	18. Taxable social security	18.			
	19. Other income	19.		9,006	9,006
	20. Total income	20.	350,496	445,039	94,543
Adjustments	21. Moving expenses	21.			
	22. Deductible part of self-employment tax	22.	2,544		-2,544
	23. SEP/SIMPLE/Qualified plans deductions	23.			
	24. SE health insurance	24.			
	25. Penalty on early withdrawal of savings	25.			
	26. Alimony paid	26.			
	27. IRA deductions	27.			
	28. Student loan interest	28.			
	29. Other adjustments	29.			
	30. Adjusted gross income	30.	347,952	445,039	97,087
Deductions	31. Medical	31.			
	32. Taxes	32.	10,000	13,749	3,749
	33. Interest	33.			
	34. Contributions	34.		2,823	2,823
	35. Casualty losses	35.			
	36. Miscellaneous expenses	36.			
	37. Allowable itemized deductions	37.	10,000	16,572	6,572
	38. Standard deduction	38.	29,200	31,500	2,300
			Standard	Standard	
	39. Deduction taken	39.	29,200	31,500	2,300
	40. Additional deductions (Sch 1-A)	42.			
	41. Taxable income before qualified business inc ded (QBID)	40.	318,752	413,539	94,787
	42. Qualified business income deduction	41.	59,323	42,711	-16,612
	43. Taxable income	43.	259,429	370,828	111,399

Form **1040** | **Two Year Comparison Report - Page 2** | **2024 & 2025**

Name: **WILLIAM & ERIN DALY**

Taxpayer Identification Number: [redacted]

			2024	2025	Differences
	44. Taxable income from 2YR page 1, line 43	44.	259,429	370,828	111,399
	45. Tax on taxable income	45.	48,348	74,693	26,345
	46. Alternative minimum tax	46.			
	47. Excess advance premium tax credit & other advanced repayments	47.			
	48. Child care credit	48.			
	49. Education credits	49.			
Tax	50. Retirement savings credit	50.			
Tax	51. Child & other dependent tax credit	51.			
Tax	52. General business credit	52.			
	53. Other credits	53.			
Comp	54. **Total credits**	54.			
Comp	55. **Net tax liability**	55.	48,348	74,693	26,345
Comp	56. Self-employment taxes	56.	5,087		-5,087
Comp	57. Other taxes	57.	611		-611
Comp	58. **Total tax**	58.	54,046	74,693	20,647
Comp	59. Income tax withheld	59.		17,793	17,793
Comp	60. Estimated tax payments	60.	54,000	59,600	5,600
Comp	61. Earned income credit	61.			
Comp	62. Additional Child tax credit	62.			
Comp	63. Other refundable tax credits	63.			
Comp	64. Other payments	64.			
Comp	65. **Total payments**	65.	54,000	77,393	23,393
Comp	66. **Tax due/-refund**	66.	46	-2,700	-2,746
Comp	67. Penalties and interest	67.	139		-139
Comp	68. **Net tax due/-refund**	68.	185	-2,700	-2,885
Comp	69. Refund applied to estimated tax payments	69.		2,700	2,700
Comp	70. Refund received	70.			
Comp	71. **Effective tax rate**	71.	21.0 %	20.0 %	

Two Year Comparison - Tax Reconciliation Marginal Tax Rates

	2024 Taxable Income	2024 Marginal Tax Rate	2025 Taxable Income	2025 Marginal Tax Rate
Ordinary income	259,429	24.0 %	370,828	24.0 %
Capital income		%		%
Capital - Sec. 1250		%		%
Capital - Sec. 1202		%		%

Form 1040	Two Year Comparison Report - Schedule E Page 1	2024 & 2025

Name
WILLIAM & ERIN DALY

Taxpayer identification number
[redacted]

Property description
HOUSE 3397 CRAPE MYRTLE DRIVE

Unit
1

		2024	2025	Differences
Income				
1. Total rents and royalties received	1.	27,250	9,200	-18,050
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.		1,241	1,241
5. Commissions	5.			
6. Insurance	6.	2,528	2,628	100
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.	9,441		-9,441
12. Supplies	12.			
13. Taxes	13.	4,687	4,882	195
14. Utilities	14.			
15. Depreciation expense or depletion	15.	9,273	9,273	
16. Other expenses	16.			
17. Total expenses	17.	25,929	18,024	-7,905
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.	1,321	-8,824	-10,145
19. Deductible rental real estate loss	19.		-5,569	-5,569
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2024 & 2025

Name
WILLIAM & ERIN DALY

Taxpayer identification number
[redacted]

Property description
HOUSE 6544 GRAPEWOOD DRIVE

Unit
2

		2024	2025	Differences
Income				
1. Total rents and royalties received	1.	15,910	17,110	1,200
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.	607	780	173
5. Commissions	5.			
6. Insurance	6.	988	1,088	100
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.			
12. Supplies	12.			
13. Taxes	13.	2,450	2,552	102
14. Utilities	14.			
15. Depreciation expense or depletion	15.	3,447	3,448	1
16. Other expenses	16.			
17. **Total expenses**	17.	7,492	7,868	376
Profit/(loss)				
18. **Income or (loss) from rental real estate or royalty properties**	18.	8,418	9,242	824
19. Deductible rental real estate loss	19.			
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040	Two Year Comparison Report - Schedule E Page 1	2024 & 2025

Name
WILLIAM & ERIN DALY

Taxpayer identification number
[redacted]

Property description
HOUSE 119 FLORIDA AVE

Unit
3

		2024	2025	Differences
Income				
1. Total rents and royalties received	1.	14,100	12,800	-1,300
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.	1,996	10,206	8,210
5. Commissions	5.			
6. Insurance	6.	1,155	1,255	100
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.			
12. Supplies	12.			
13. Taxes	13.	1,564	1,629	65
14. Utilities	14.			
15. Depreciation expense or depletion	15.	4,379	5,531	1,152
16. Other expenses	16.			
17. **Total expenses**	17.	9,094	18,621	9,527
Profit/(loss)				
18. **Income or (loss) from rental real estate or royalty properties**	18.	5,006	-5,821	-10,827
19. Deductible rental real estate loss	19.		-3,673	-3,673
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form **1040** | **Reconciliation Worksheet - Taxable Income & Tax** | **2025**

Name: **WILLIAM & ERIN DALY**

Taxpayer Identification Number: [redacted]

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income, further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status Married filing jointly **Tax Pct** Total Tax (ln 27) divided Total Taxable Income (ln 19) 20.0 %

Tax Method Tax rate schedule

Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:
Tax using capital gains rates | Tax using Ordinary rates | Tax savings

	Taxable Amount	Marginal Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	370,828	24.0 %	74,693	$206,700 - $394,600	23,772
Capital Income		%			
Capital Income - 1250		%			
Capital Income - 1202		%			

*Tax on taxable ordinary income under $100,000 is determined using IRS Tax Tables that impose the same amount of tax on taxable income within $50 intervals. Therefore, the column (b) Tax may not be calculated as column (a) times the applicable line tax rate.

Income taxed at ordinary rates		**(a) Taxable Income**		**(b) Tax***
1. 10% rate — Maximum taxable income per this bracket: $23,850	1a.	23,850	1b.	2,388
2. 12% rate — Maximum taxable income per this bracket: $73,100	2a.	73,100	2b.	8,775
3. 22% rate — Maximum taxable income per this bracket: $109,750	3a.	109,750	3b.	24,139
4. 24% rate — Maximum taxable income per this bracket: $187,900	4a.	164,128	4b.	39,391
5. 32% rate	5a.		5b.	
6. 35% rate	6a.		6b.	
7. 37% rate	7a.		7b.	
8. **Total ordinary taxable income and ordinary tax.** Add lines 1 through 7	8a.	370,828	8b.	74,693
Income taxed at capital gains rates				
9. 0% capital gains rate	9a.		9b.	
10. 15% capital gains rate	10a.		10b.	
11. 20% capital gains rate	11a.		11b.	
12. 25% capital gains rate — Unrecaptured Section 1250 Gain	12a.		12b.	
13. 28% capital gains rate — Small business stock, collectibles	13a.		13b.	
14. **Total taxable capital gains and capital gains tax.** Add lines 9 through 13	14a.		14b.	

Total taxable income

15. Total ordinary taxable income. Enter the amount from line 8a.	15.	370,828
16. Total capital gains taxable income. Enter the amount from line 14a.	16.	
17. Add lines 15 and 16.	17.	370,828
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18.	
19. **Taxable income** reported on 1040/1040SR, line 15, (1040NR, line 15). Subtract line 18 from line 17.	19.	370,828

Total tax

20. Total ordinary tax. Enter the amount from line 8b.	20.	74,693
21. Total capital gains tax. Enter the amount from line 14b.	21.	
22. Tax on child's interest and dividend.	22.	
23. Tax on lump-sum distribution.	23.	
24. Other taxes.	24.	
25. Add lines 20 through 24.	25.	74,693
26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Tax Worksheet, line 5.	26.	
27. **Total tax** reported on 1040/1040SR, line 16, (1040NR, line 16). Subtract line 26 from line 25.	27.	74,693