

2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 05/22/2026

General Information

Name: Hon Frederick Peter Mercurio

CONFIDENTIAL

PID 247038

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (12Th)	Elected Constitutional Officer	Circuit Judge

Net Worth

My Net Worth as of December 31, 2025 was \$ 3,299,000.00.

Assets

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

The aggregate value of my household goods and personal effect is \$ 70,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Personal residence, address exempt, {REDACTED}	\$ 1,900,000.00
Timeshare {REDACTED}	\$ 2,500.00
2015 Yamaha Jet Ski	\$ 5,500.00
2020 Skeeter SX2500	\$ 100,000.00
Centennial Bank Checking	\$ 7,500.00
Morgan Stanley Roth and SEP IRA's	\$ 2,175,077.00
State Farm Life Insurance	\$ 51,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
PennyMac Mortgage	P.O. Box 30597 LosAngeles CA 90030	\$ 391,000.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2025 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

☒ I elect to file a copy of my 2025 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

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

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

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

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

N/A

Training

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

Signature of Reporting Official or Candidate

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

Frederick Peter Mercurio

Digitally signed: 05/22/2026

Filed with COE: 05/22/2026

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning

ending

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

Frederick P. Mercurio

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

Last name

Spouse's social security number

Mercurio

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

Apt. no.

P.O. Box 185

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

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

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. . . . ☒

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: _____☐ 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): _____☐ 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: _____

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 & totally disabled	☐ Full-time student ☐ Permanently & totally disabled	☐ Full-time student ☐ Permanently & totally disabled	☐ Full-time student ☐ Permanently & 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	189,572.
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	189,572.
2a	Tax-exempt interest	2a	
2b	Taxable interest	2b	329.
3a	Qualified dividends	3a	
3b	Ordinary dividends	3b	
c	Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b		
4a	IRA distributions	4a	46,800.
4b	Taxable amount	4b	0.
c	Check if (see instructions) 1 ☐ Rollover 2 ☐ QCD 3 ☐		
5a	Pensions and annuities	5a	
5b	Taxable amount	5b	
c	Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐		
6a	Social security benefits	6a	8,448.
6b	Taxable amount	6b	7,181.
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	50.
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)		
8	Additional income from Schedule 1, line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9	197,132.
10	Adjustments to income from Schedule 1, line 26	10	
11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	197,132.

SCHEDULE 1-A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Deductions

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. 1A

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

Frederick P. and [REDACTED] Mercurio

COPY
Your social security number

Part I **Modified Adjusted Gross Income (MAGI) Amount**

1	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b.....	1	197,132.
2a	Enter any income from Puerto Rico that you excluded.....	2a	
b	Enter the amount from Form 2555, line 45.....	2b	
c	Enter the amount from Form 2555, line 50.....	2c	
d	Enter the amount from Form 4563, line 15.....	2d	
e	Add lines 2a, 2b, 2c, and 2d.....	2e	
3	Add lines 1 and 2e.....	3	197,132.

Part II **No Tax on Tips**

Caution: Fill out Part II only if you received qualified tips. These tips must have been received in an occupation listed at IRS.gov/TippedOccupations. You and/or your spouse who received qualified tips must have a valid social security number to claim the deduction. If married, you must file jointly to claim this deduction. See instructions.

4	Qualified tips received as an employee. If you received tips as an employee with respect to employment with more than one employer, enter -0- on lines 4a and 4b and see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions.	4a			
a	Enter qualified tips included on Form W-2, box 7, but see the instructions if Form W-2, box 5 is more than \$176,100 or you received tips that are not subject to social security and Medicare taxes.....	4a			
b	Qualified tips included on Form 4137, line 1, row A, column (c). If Form 4137 is not filed, enter -0-.....	4b			
c	If you only received qualified tips as an employee with respect to employment with one employer, enter the larger of line 4a or line 4b. Otherwise, see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions.....	4c			
5	Qualified tips received in the course of a trade or business. Qualified tip amount included in Form 1099-NEC, box 1; Form 1099-MISC, box 3; or Form 1099-K, box 1a. Do not enter more than the net profit from the trade or business. If you received qualified tips in the course of more than one trade or business or in more than one occupation, see instructions.....	5			
6	Add lines 4c and 5.....	6			
7	Enter the smaller of the amount on line 6 or \$25,000.....	7			
8	Enter the amount from line 3.....	8			
9	Enter \$150,000 (\$300,000 if married filing jointly).....	9			
10	Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13.....	10			
11	Divide line 10 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.).....	11			
12	Multiply line 11 by \$100.....	12			
13	Qualified tips deduction. Subtract line 12 from line 7. If zero or less, enter -0-.....	13			

Part III **No Tax on Overtime**

Caution: Fill out Part III only if you received qualified overtime compensation. You and/or your spouse who received the qualified overtime compensation must have a valid social security number to claim this deduction. If married, you must file jointly to claim this deduction. See instructions.

14a	Qualified overtime compensation included in Form W-2, box 1. If you received qualified overtime compensation not reported on Form W-2, box 1, see instructions.....	14a			
b	Qualified overtime compensation included in Form 1099-NEC, box 1, or Form 1099-MISC, box 3 (see instructions).....	14b			
c	Add lines 14a and 14b.....	14c			
15	Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly).....	15			
16	Enter the amount from line 3.....	16			
17	Enter \$150,000 (\$300,000 if married filing jointly).....	17			
18	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21.....	18			
19	Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.).....	19			
20	Multiply line 19 by \$100.....	20			
21	Qualified overtime compensation deduction. Subtract line 20 from line 15. If zero or less, enter -0-.....	21			

Part IV No Tax on Car Loan Interest

Caution: Fill out Part IV only if you, or your spouse if married filing jointly, paid or accrued qualified passenger vehicle loan interest (QPVLI). Column (iii) is the total QPVLI paid in 2025 less the amounts reported in column (ii). See instructions.

22 Applicable passenger vehicle (see instructions). If more than two VINs, see instructions.

COPY
Interest for this loan:

	(i) Vehicle identification number (VIN)	(ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A
a			
b			
23	Add lines 22a and 22b, column (iii)	23	
24	Enter the smaller of the amount on line 23 or \$10,000	24	
25	Enter the amount from line 3	25	
26	Enter \$100,000 (\$200,000 if married filing jointly)	26	
27	Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30	27	
28	Divide line 27 by \$1,000. If the resulting number isn't a whole number, increase the result to the next higher whole number. (For example, increase 1.5 to 2, and increase 0.05 to 1.)	28	
29	Multiply line 28 by \$200	29	
30	Qualified passenger vehicle loan interest deduction. Subtract line 29 from line 24. If zero or less, enter -0-	30	

Part V Enhanced Deduction for Seniors

Caution: You and/or your spouse must have a valid social security number. If married, you must file jointly to claim this deduction. See instructions.

31	Enter the amount from line 3	31	197,132.
32	Enter \$75,000 (\$150,000 if married filing jointly)	32	150,000.
33	Subtract line 32 from line 31. If zero or less, enter \$6,000 on line 35	33	47,132.
34	Multiply line 33 by 6% (0.06)	34	2,828.
35	Subtract line 34 from \$6,000. If zero or less, enter -0-	35	3,172.
36a	If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35	36a	3,172.
b	If you are married filing jointly, your spouse has a valid social security number (see instructions), and your spouse was born before January 2, 1961, enter the amount from line 35	36b	3,172.
37	Enhanced deduction for seniors. Add lines 36a and 36b	37	6,344.

Part VI Total Additional Deductions

38	Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c	38	6,344.
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SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 15.

OMB No. 1545-0074

2025

Attachment
Sequence No. **07**

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

Frederick P. and [REDACTED] Mercurio

**Medical
and
Dental
Expenses**

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

- | | | | |
|---|---|---|----------|
| 1 | Medical and dental expenses (see instructions) | 1 | 23,580. |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11b | 2 | 197,132. |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | 14,785. |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 8,795. |

**Taxes You
Paid**

- | | | | |
|---|---|----|---------|
| 5 | State and local taxes (SALT). | | |
| a | State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box: ☒ | 5a | 1,643. |
| b | State and local real estate taxes (see instructions) | 5b | 8,419. |
| c | State and local personal property taxes | 5c | |
| d | Add lines 5a through 5c | 5d | 10,062. |
| e | Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately). If Form 1040 or 1040-SR, line 11b is more than \$500,000 (\$250,000 if married filing separately), or if you completed Form 2555, Form 4563, or excluded income from Puerto Rico, see instructions. | 5e | 10,062. |
| 6 | Other taxes. List type and amount: _____ | 6 | |
| 7 | Add lines 5e and 6 | 7 | 10,062. |

**Interest You
Paid**

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

- | | | | |
|----|--|----|---------|
| 8 | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box: ☐ | | |
| a | Home mortgage interest and points reported to you on Form 1098. See instructions if limited | 8a | 13,103. |
| b | Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address: _____ | 8b | |
| c | Points not reported to you on Form 1098. See instructions for special rules | 8c | |
| d | Reserved for future use | 8d | |
| e | Add lines 8a through 8c | 8e | 13,103. |
| 9 | Investment interest. Attach Form 4952 if required. See instructions. | 9 | |
| 10 | Add lines 8e and 9 | 10 | 13,103. |

**Gifts to
Charity**

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

- | | | | |
|----|--|----|--------|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions. | 11 | 4,063. |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500. | 12 | |
| 13 | Carryover from prior year | 13 | |
| 14 | Add lines 11 through 13 | 14 | 4,063. |

**Casualty and
Theft Losses**

- | | | | |
|----|---|----|----|
| 15 | Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions. | 15 | 0. |
|----|---|----|----|

**Other
Itemized
Deductions**

- | | | | |
|----|--|----|----|
| 16 | Other—from list in instructions. List type and amount: _____ | 16 | 0. |
|----|--|----|----|

**Total
Itemized
Deductions**

- | | | | |
|----|---|----|---------|
| 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12e | 17 | 36,023. |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box: ☐ | | |

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

COPY
Attachment No. 12
Your local security number

Name(s) shown on return

Frederick P. and [REDACTED] Mercurio

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

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.	550.	500.		50.
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.				
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 50.

Part III Summary**COPY**

16 Combine lines 7 and 15 and enter the result • 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 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 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. 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.	50. 18 0. 19 21 ()
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Schedule D (Form 1040) 2025

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

Frederick P. and [REDACTED] Mercurio

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 III 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.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Liq Dist Slingshot	USA LLC 8/07/23	6/30/25	550.	500.			50.
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 above is checked), or line 10 (if Box F or Box L above is checked)				550.	500.		0.	50.

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.

Alternative Minimum Tax – Individuals

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

Go to www.irs.gov/Form6251 for instructions and the latest information.

2025

Attachment
Sequence No. 32

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

Frederick P. and [REDACTED] Mercurio

Part III Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1a	Subtract Schedule 1-A (Form 1040), line 37, from Form 1040, 1040-SR, or 1040-NR, line 14	1a	36,023.
b	Subtract line 1a from Form 1040, 1040-SR, or 1040-NR, line 11b (if less than zero, enter as a negative amount)	1b	161,109.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12e	2a	10,062.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1b through 3. (If married filing separately and line 4 is more than \$900,350, see instructions.)	4	171,171.

Part III Alternative Minimum Tax (AMT)

5	Exemption.		
	IF your filing status is . . . AND line 4 is not over . . . THEN enter on line 5 . . .		
	Single or head of household . . . \$ 626,350 . . . \$ 88,100		
	Married filing jointly or qualifying surviving spouse . . . 1,252,700 . . . 137,000		
	Married filing separately . . . 626,350 . . . 68,500		
	If line 4 is over the amount shown above for your filing status, see instructions.	5	137,000.
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	6	34,171.
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$239,100 or less (\$119,550 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,782 (\$2,391 if married filing separately) from the result.	7	8,879.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7.	9	8,879.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions.	10	23,873.
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2	11	0.

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7.	13	34,171.
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter.	13	50.
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter.	14	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter.	15	50.
16	Enter the smaller of line 12 or line 15.	16	50.
17	Subtract line 16 from line 12.	17	34,121.
18	If line 17 is \$239,100 or less (\$119,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,782 (\$2,391 if married filing separately) from the result.	18	8,871.
19	Enter: • \$96,700 if married filing jointly or qualifying surviving spouse, • \$48,350 if single or married filing separately, or • \$64,750 if head of household.	19	96,700.
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter.	20	154,715.
21	Subtract line 20 from line 19. If zero or less, enter -0-.	21	0.
22	Enter the smaller of line 12 or line 13.	22	50.
23	Enter the smaller of line 21 or line 22. This amount is taxed at 0%.	23	
24	Subtract line 23 from line 22.	24	50.
25	Enter: • \$533,400 if single, • 300,000 if married filing separately, • \$600,050 if married filing jointly or qualifying surviving spouse, or • \$566,700 if head of household.	25	600,050.
26	Enter the amount from line 21.	26	
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter.	27	154,715.
28	Add line 26 and line 27.	28	154,715.
29	Subtract line 28 from line 25. If zero or less, enter -0-.	29	445,335.
30	Enter the smaller of line 24 or line 29.	30	50.
31	Multiply line 30 by 15% (0.15).	31	8.
32	Add lines 23 and 30.	32	50.
33	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.	33	
34	Subtract line 32 from line 22.	34	
35	Multiply line 33 by 20% (0.20).	35	
36	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.	36	
37	Add lines 17, 32, and 33.	37	
38	Subtract line 35 from line 12.	38	8,879.
39	Multiply line 36 by 25% (0.25).	39	
40	Add lines 18, 31, 34, and 37.	40	8,884.
41	If line 12 is \$239,100 or less (\$119,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,782 (\$2,391 if married filing separately) from the result.	41	
42	Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7.	42	8,879.

2025

Federal Statements

Frederick P. and

Mercurio

COPY

Statement 1
Form 1040
Wage Schedule

Taxpayer - Employer	Wages	Federal W/H	FICA	Medi-care	State W/H	Local W/H
State of Florida	189,572.	25,880.	10,918.	2,835.		
Grand Total	189,572.	25,880.	10,918.	2,835.	0.	

Statement 2
Form 1040
IRA Distribution Schedule

Taxpayer - Payer	Total Received	Taxable Amount	Federal W/H	State W/H
Morgan Stanley & Co. Inc.	46,800.	0.		
Grand Total	46,800.	0.	0.	0.