

2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/03/2026

General Information

Name: Hon Bertila Ana Soto

CONFIDENTIAL

PID 9629

AGENCY INFORMATION

Organization	Suborganization	Title
Florida Clerks of Court Operations Corporation	Executive Council	
Judicial Circuit (11Th)	Elected Constitutional Officer	

Net Worth

My Net Worth as of December 31, 2025 was \$ 1,391,123.13.

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 \$ 24,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
{REDACTED} Sec 1	\$ 1,200,000.00
Regions Bank	\$ 3,017.98
Regions Bank	\$ 53,934.56
Charles Schwabb	\$ 191,774.28
IRA Charles Swabb	\$ 54,324.11

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Us Bank	PO Box 790117 St Louis MO 631179-0118	\$ 8,335.80
Chase	PO Box 71244 Philadelphia PA 19176-6244	\$ 127,592.00

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.

Bertila Ana Soto

Digitally signed: 06/03/2026

Filed with COE: 06/03/2026

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 04/15/2026

2026 Form 1040-ES Payment Voucher 1

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

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

5,111.

REV 03/25/26 TTMAC

1555

BERTILA A SOTO

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 06/15/2026

2026 Form 1040-ES Payment Voucher 2

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

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

5,111.

REV 03/25/26 TTMAC

1555

BENITA A JOHNSON

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **09/15/2026**

2026 Form 1040-ES Payment Voucher 3

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

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

5,111.

REV 03/25/26 TTMAC

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BERTILA A SVID

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 01/15/2027

2026 Form 1040-ES Payment Voucher 4

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

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

5,111.

REV 03/25/26 TTMAC

1555

BERTILA A SOTO

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

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

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

Your first name and middle initial Last name Your social security number
Bertila A Soto

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

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☒

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

Foreign country name Foreign province/state/county Foreign postal code
 Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
 ☐ You ☐ Spouse

Filing Status ☐ Single ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: If 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	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	344,561.
	b	Household employee wages not reported on Form(s) W-2	1b	
	c	Tip income not reported on line 1a (see instructions)	1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e	Taxable dependent care benefits from Form 2441, line 26	1e	
	f	Employer-provided adoption benefits from Form 8839, line 31	1f	
	g	Wages from Form 8919, line 6	1g	
	h	Other earned income (see instructions). Enter type and amount:	1h	0.
	i	Nontaxable combat pay election (see instructions)	1i	
	z	Add lines 1a through 1h	1z	344,561.
Attach Sch. B if required.	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	1,057.
	c	Check if your child's dividends are included in ☐ Line 3a	b	Taxable interest
	4a	IRA distributions	4a	
	c	Check if (see instructions) ☐ Rollover ☐ QCD	2	Taxable amount
	5a	Pensions and annuities	5a	86,933.
	c	Check if (see instructions) ☐ Rollover ☐ PSO	2	Taxable amount
	6a	Social security benefits	6a	
	c	If you elect to use the lump-sum election method, check here (see instructions) ☐	b	Taxable amount
	d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐	7a	1,001.
	7a	Capital gain or (loss). Attach Schedule D if required	7a	
	b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)	8	
	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	438,270.
	10	Adjustments to income from Schedule 1, line 26	10	
	11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	438,270.

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**

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

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

OMB No. 1545-0074

2025Attachment
Sequence No. **02**

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

Your social security number

Bertila A Soto & [REDACTED]

Part I Tax**1** Additions to tax:**a** Excess advance premium tax credit repayment. Attach Form 8962**1a****b** Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)**1b****c** Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)**1c****d** Recapture of net EPE from Form 4255, line 2a, column (i)**1d****e** Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions.(i) ☐ Line 1a(ii) ☐ Line 1c(iii) ☐ Line 1d(iv) ☐ Line 2a**1e****f** 20% EP from Form 4255. Check applicable box and enter amount. See instructions.(i) ☐ Line 1a(ii) ☐ Line 1c(iii) ☐ Line 1d(iv) ☐ Line 2a**1f****y** Other additions to tax (see instructions):**1y****z** Add lines 1a through 1y**1z****2** Alternative minimum tax. Attach Form 6251**2****3** Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17**3****Part II Other Taxes****4** Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions):**1** ☐ 4361**2** ☐ 4029**3** ☐**4****5** Social security and Medicare tax on unreported tip income. Attach Form 4137**5****6** Uncollected social security and Medicare tax on wages. Attach Form 8919**6****7** Total additional social security and Medicare tax. Add lines 5 and 6**7****8** Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.

If not required, check here

☐**8****9** Household employment taxes. Attach Schedule H**9****10** Reserved for future use**10****11** Additional Medicare Tax. Attach Form 8959**11**

907.

12 Net investment income tax. Attach Form 8960**12**

257.

13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12**13****14** Interest on tax due on installment income from the sale of certain residential lots and timeshares**14****15** Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000**15****16** Recapture of low-income housing credit. Attach Form 8611**16**

(continued on page 2)

Part II Other Taxes (continued)**17 Other additional taxes:**

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

17a**17b****17c****17d****17e****17f****17g****17h****17i****17j****17k****17l****17m****17n****17o****17p****17q****17z****18****19****20****21**

1,164.

Qualified Business Income Deduction

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

Your taxpayer identification number

Bertila A Soto

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		☐	☐		☐
B		☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

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

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

BAA

REV 03/25/26 TTMac

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

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$197,300 but not \$247,300 (\$394,600 and \$494,600 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20		
21	Threshold. Enter \$197,300 (\$394,600 if married filing jointly)	21		
22	Subtract line 21 from line 20	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24	Phase-in percentage. Divide line 22 by line 23	24	%	
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28	10.	
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	10.	
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31	2.	
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		2.
33	Taxable income before qualified business income deduction	33	406,770.	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	2,058.	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		404,712.
36	Income limitation. Multiply line 35 by 20% (0.20)	36		80,942.
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		2.
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		2.
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	(0.)	

Additional Medicare Tax
If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **71**

Name(s) shown on return

Your social security number

Bertila A Soto

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	350,758.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	350,758.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		100,758.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		907.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8		
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9		
10	Enter the amount from line 4	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		907.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	5,086.	
20	Enter the amount from line 1	20	350,758.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	5,086.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		0.

Net Investment Income Tax— Individuals, Estates, and Trusts

Attach to your tax return.

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

OMB No. 1545-2227

2025
Attachment
Sequence No. **72**

Name(s) shown on your tax return

Bertila A Soto

Your social security number or EIN

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	4,236.
2	Ordinary dividends (see instructions)	2	1,539.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	1,001.
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	1,001.
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	6,776.

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	6,776.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	438,270.
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	188,270.
16	Enter the smaller of line 12 or line 15	16	6,776.
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	257.
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	

Qualified Business Income Deduction Summary

2025

► Keep for your records

Name(s) Shown on Return

Bertila A Soto &

Social Security Number

QuickZoom to QBI Component Worksheet ►
QuickZoom to Form 8995. ►
QuickZoom to Form 8995-A ►

1 Trade or business name Net QBI

2 Net qualified business income (QBI) from qualified trades or businesses

3 Loss from previous year

4 Sum of activities with gains (only positive amounts from table on line 1)

5 Sum of activities with losses (only negative amounts from table on line 1)

6 Check if using Simplified Computation (Form 8995) ☐

7 QBI component from Form 8995 line 5 or Form 8995A line 16

8 QBI loss carryover from Form 8995 line 16 or Form 8995A Schedule C line 6

9 Total REIT dividends 10.

10 PTP Income from non-SSTBs

11 PTP Income from SSTBs

12 Allowed PTP Income from SSTBs

13 Total Allowed PTP income (sum of line 10 and line 12)

14 Carryover REIT/PTP losses from prior year

15 Total REIT/PTP income 10.

16 20% of total REIT/PTP income 2.

17 Disallowed REIT/PTP loss 0.

18 Combined QBI Amount (QBI component plus 20% of REIT/PTP income). 2.

19 Taxable income before qualified business income deduction. 406,770.

20 Net capital gains 2,058.

21 Taxable income minus net capital gains. If zero or less, enter -0- 404,712.

22 20% of taxable income minus net capital gains 80,942.

23 QBI deduction before DPAD. 2.

Lesser of Combined QBI Amount or 20% of taxable income minus cap gains

24 a Section 199A(g) deduction for domestic production activities
Enter DPAD reported on 1099-PATR not connected with
business activity on this return 24a

b DPAD from business activities on this return. 24b
Section 199A(g) deduction for domestic production activities

25 Total 199A (QBI) deduction (sum of lines 23 and 24) 2.

Name(s) Shown on Return

Bertila A Soto & [REDACTED]

Social Security Number

1	Enter the amount from Form 1040 or 1040-SR, line 15.	1	406,768.	
2	Enter the amount from Form 1040 or 1040-SR, line 3a	2	1,057.	
3	Are you filing Schedule D?			
	☒ Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or loss, enter -0-			
		3	1,001.	
	☐ No. Enter the amount from Form 1040 or 1040-SR, line 7a.			
4	Add lines 2 and 3	4	2,058.	
5	Subtract line 4 from line 1. If zero or less, enter -0-	5	404,710.	
6	Enter:			
	\$48,350 if single or married filing separately,	}	6	96,700.
	\$96,700 if m/j or qualifying surviving spouse,			
	\$64,750 if head of household.			
7	Enter the smaller of line 1 or line 6	7	96,700.	
8	Enter the smaller of line 5 or line 7	8	96,700.	
9	Subtract line 8 from line 7 (this amount taxed at 0%)	9	0.	
10	Enter the smaller of line 1 or line 4	10	2,058.	
11	Enter the amount from line 9	11	0.	
12	Subtract line 11 from line 10.	12	2,058.	
13	Enter:			
	\$533,400 if single,	}	13	600,050.
	\$300,000 if married filing separately,			
	\$600,050 if m/j or qualifying surviving spouse,			
	\$566,700 if head of household.			
14	Enter the smaller of line 1 or line 13	14	406,768.	
15	Add lines 5 and 9	15	404,710.	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	2,058.	
17	Enter the smaller of line 12 or line 16	17	2,058.	
18	Multiply line 17 by 15% (0.15)	18	309.	
19	Add lines 9 and 17.	19	2,058.	
20	Subtract line 19 from line 10	20	0.	
21	Multiply line 20 by 20% (0.20)	21	0.	
22	Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet.			
		22	83,633.	
23	Add lines 18, 21, and 22	23	83,942.	
24	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet.			
		24	84,292.	
25	Tax on all taxable income. Enter the smaller of line 23 or line 24 here and on Form 1040 or 1040-SR, line 16.			
		25	83,942.	

► Keep for your records

8949 Box	Proceeds	Cost Basis	Gain/(Loss)	Adjustment Amt Adj	Gain/(Loss)	Code(s)
Box D	38,322.40	37,321.43	1,000.97	0.00	1,000.97	
Long term sales with cost basis reported to the IRS						
Totals	38,322.40	37,321.43	1,000.97	0.00	1,000.97	

	Total	Taxable	Tax-free
1 Educational assistance that is always tax-free:			
a Veteran or employer assistance from Form 1098-T Worksheets . . .	_____		
b Other veteran assistance or certain Indian tribal payments	_____		
c Other tax-free employer-provided assistance	_____		
d Total	_____		_____
2 Scholarships, fellowships, and grants not reported on Form W-2:			
a Scholarships and grants from Part IV above	_____		
b Other scholarships, fellowships and grants	_____		
c Total	_____		
3 Scholarship reported in 2025 not allocable to 2025 expense	_____		
4 Amount required to be used for other than qualified education expenses		_____	
5 Subtract line 3 and 4 from line 2c.	_____		
6 Total qualified education expenses from Part VI below.	_____		
7 If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-.			_____
8 Subtract line 7 from line 5.		_____	
9 Taxable part. Add lines 4 and 8.		_____	
10 Tax-free educational assistance. Add lines 1d and 7			_____

Part IV – Education Expenses

Description	Total	Amount eligible for						
		American Opportunity Credit	Lifetime Learning Credit	Reserved	Qualified Higher Education Expense for 529 Plan	Qualified Higher Education Expense for ESA	Qualified Higher Education Expense for US Bonds	Qualified Elementary and Secondary Expense for ESA and QTP
Expenses:								
1 Tuition paid from Part IV and qualified elementary and secondary tuition	_____			_____				
Paid to institution as a condition of enrollment:								
2 Fees	_____			_____				
3 Books, supplies, equipment Paid to other than institution or not a condition of enrollment:	_____			_____				
4 Books, supplies, equipment	_____			_____				
5 Other course-related	_____			_____				
6 Room and board	_____			_____				
7 Special needs expenses	_____			_____				
8 Computer expenses	_____			_____				
9 QTP or ESA contribution	_____			_____				_____
10 Academic tutoring	_____			_____				
11 Uniforms	_____			_____				
12 Transportation	_____			_____				
13 Other K12 QTP expenses	_____			_____				
14 Total qualified expenses	_____			_____				
Adjustments:								
15 Refunds	_____			_____				
16 Tax-free assistance	_____			_____				
17 Deducted on Sched A	_____			_____				
18 Used for credit	_____			_____				_____
19 Used for exclusion	_____			_____				_____
20 Total adjustments	_____			_____				
21 Adjusted qualified expenses	_____			_____				

Person on the Return

2025

► Keep for your records

First Name	MI	Last Name	Suffix	Type	TP/SP Link	Dep Link
				Spouse		
Date Of Birth	ST	Former Place of Residence	Date Res	SSN		
	FL					
Person Full Name						
Has education expenses? ☐						
Did this person pass away in 2025 (deceased)? . . . ☐ Yes ☐ No Date of death						
Is designated beneficiary? ☐						

Part I – Student Status

- Was this person a student during 2025? ☐ Yes ☐ No
- What kind of school did the student attend during 2025? (Check all that apply.)

a ☐ Elementary	d ☐ Vocational school	g ☐ Credential Program (QTP only)
b ☐ High school (secondary)	e ☐ Military academy	h ☐ Not applicable
c ☐ College (postsecondary)	f ☐ Apprenticeship (Qualified Tuition Program only)	
- Did the student receive scholarships or other education assistance? ☐ Yes ☐ No
- Qualified Tuition Program only:

a Did the student make any education loan payments to treat as expenses? ☐ Yes ☐ No

 If Yes, or line 2f is checked, complete the Apprenticeship and Education Loan Smart Worksheet in Part VIII, Qualified Tuition Program (Section 529 Plan) below.

Part II – College Student Information

- Did the student complete the first 4 years of postsecondary education as of 1/1/2025? ☐ Yes ☐ No ☐ NA
- Was this student enrolled at an eligible education institution during 2025? ☐ Yes ☐ No ☐ NA
- Was this student enrolled in a program that leads to a degree, certificate, or credential? ☐ Yes ☐ No ☐ NA
- Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? ☐ Yes ☐ No ☐ NA
- Did this student take at least one-half the normal full-time workload for one academic period? ☐ Yes ☐ No ☐ NA
- Has this student been convicted of a felony for possessing or distributing a controlled substance? ☐ Yes ☐ No ☐ NA
- Is this student an eligible dependent of the taxpayer? ☐ Yes ☐ No ☐ NA
- In how many prior years has an American Opportunity Credit been claimed for this student? ☐
- In how many prior years has a Hope Credit been claimed for this student ☐

