

General Information

Name: Sheriff Robert Wayne Ivey Sr

CONFIDENTIAL**PID 245171****AGENCY INFORMATION**

Organization	Suborganization	Title
Brevard County	Elected Constitutional Officer	Brevard County Sheriff
Department Of Law Enforcement	Criminal Justice Standards & Training Commission	Sheriff

Net WorthMy Net Worth as of December 31, 2025 was \$ 1,552,513.11.

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 \$ 110,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Homestead Property {REDACTED}	\$ 488,060.00
Second Residence {REDACTED}	\$ 201,800.00
Vacant Property {REDACTED} Green Cove Springs, FL 32043	\$ 30,500.00
Checking Account Regions Bank 2350 South US 1, Mims, FL 32754	\$ 12,263.39
Savings Account Regions Bank 2350 South US 1, Mims, FL 32754	\$ 7,000.76
IRA Wells Fargo 5700 North Highway US 1, Melbourne, FL 32940	\$ 238,224.01
Money Market Account Wells Fargo 5700 North Highway US 1, Melbourne, FL 32940	\$ 16,278.12
Nationwide 401(a) Investment Brevard County Sheriffs Office	\$ 600,611.78
Empower Retirement Deferred Comp Plan Brevard County Sheriffs Office	\$ 131,214.57
Checking Account Community Bank of the South 277 N. Sykes Creek, Merritt Island, FL 32953	\$ 3,402.09

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Bank Of America Mortgage	P.O. Box 31785, Tampa, FL 33631-3785	\$ 146,999.73
Regions Mortgage	P.O. Box 18001, Hattiesburg, MS 39404-8001	\$ 105,407.99
Community Bank of the South	277 North Sykes Creek Pkwy, Merritt Island, FL 32953	\$ 34,433.89

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

This section applies only to a Constitutional or elected municipal officer, each of whom are required to complete annual ethics training pursuant to Section 112.3142, F.S.

- ☒ I certify that I have completed the required training under Section 112.3142, F.S.
- ☐ Required training under Section 112.3142, F.S., not applicable to filer 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.

Robert Wayne Ivey

Digitally signed: 06/08/2026

Filed with COE: 06/08/2026

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 **ROBERT W** Last name **IVEY** Your social security number **XXX-XX-XXXX**

If joint return, spouse's first name and middle initial **IVEY** Last name **IVEY** Spouse's social security number **XXX-XX-XXXX**

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

Foreign country name Foreign province/state/country Foreign postal code

Filing Status ☐ Single ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. ☒ Married filing jointly (even if only one had income) If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:
☐ Married filing separately (MFS). Enter spouse's SSN above and full name here:
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

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

Dependents	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(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 247,003
	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 247,003
Attach Sch. B if required.	2a Tax-exempt interest 2a	2b Taxable interest
	3a Qualified dividends 3a	b Ordinary dividends
	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 104,980
	c Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐	
	6a Social security benefits 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
	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	9 351,983
	10 Adjustments to income from Schedule 1, line 26	10
	11a Subtract line 10 from line 9. This is your adjusted gross income	11a 351,983

Tax and Credits

- 11b Amount from line 11a (adjusted gross income)
- 12a Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent
- b ☐ Spouse itemizes on a separate return c ☐ You were a dual-status alien
- d You: ☐ Were born before January 2, 1961 ☐ Are blind
- Spouse: ☐ Was born before January 2, 1961 ☐ Is blind

Standard deduction for-

- 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 inst.

e **Standard deduction or itemized deductions** (from Schedule A)

13a Qualified business income deduction from Form 8995 or Form 8995-A

b Additional deductions from Schedule 1-A, line 38

14 Add lines 12e, 13a, and 13b

15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**16 Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐

17 Amount from Schedule 2, line 3

18 Add lines 16 and 17

19 Child tax credit or credit for other dependents from Schedule 8812

20 Amount from Schedule 3, line 8

21 Add lines 19 and 20

22 Subtract line 21 from line 18. If zero or less, enter -0-

23 Other taxes, including self-employment tax, from Schedule 2, line 21

24 Add lines 22 and 23. This is your **total tax****Payments and Refundable Credits**

25 Federal income tax withheld from:

a Form(s) W-2 25a 39,839

b Form(s) 1099 25b 20,853

c Other forms (see instructions) 25c 541

d Add lines 25a through 25c 25d 61,233

26 2025 estimated tax payments and amount applied from 2024 return 26

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** 32 033 Add lines 25d, 26, and 32. These are your **total payments** 33 61,233**Refund**34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** 34 035a Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐ 35a 0Direct 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**Amount You Owe**37 Subtract line 33 from line 24. This is the **amount you owe**. 37 1,468For details on how to pay, go to www.irs.gov/Payments or see instructions

38 Estimated tax penalty (see instructions) 38

Third Party DesigneeDo you want to allow another person to discuss this return with the IRS? See instructions. ☒ Yes. Complete below. ☐ NoDesignee's name **Stanley E Retz CPA**Phone no. **386-428-2963**

Personal identification number (PIN)

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

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

03-30-2026

SHERIFF

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

03-30-2026

RETIRED

Phone no.

Email address

Paid Preparer Use Only

Preparer's signature

Stanley E Retz CPA

Date

03-23-2026

PTIN

XXXX

Check if:

☐ Self-employedPreparer's name **Stanley E Retz CPA**Phone no. **386-428-2963**Firm's name **EAG PA CPAs**Firm's address **1415 S Washington Ave
TITUSVILLE, FL 32780**Firm's EIN **59-2864149**

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. **02**

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

Your social security number

ROBERT W & [REDACTED] IVEY

XX [REDACTED]

Part I Tax

1 Additions to tax:

- a** Excess advance premium tax credit repayment. Attach Form 8962
- 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)
- 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)
- d** Recapture of net EPE from Form 4255, line 2a, column (i)
- 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
- 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
- y** Other additions to tax (see instructions):

1a

1b

1c

1d

1e

1f

1y

z Add lines 1a through 1y

1z

2 Alternative minimum tax. Attach Form 6251

2

3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17

3

0

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE

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

91

12 Net investment income tax. Attach Form 8960

12

0

13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12

13

14 Interest on tax due on installment income from the sale of certain residential lots and timeshares

14

15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000

15

16 Recapture of low-income housing credit. Attach Form 8611

16

(continued on page 2)

Part II Other Taxes (continued)**17** Other additional taxes:**a** Recapture of other credits. List type, form number, and amount:**17a****b** Recapture of federal mortgage subsidy, if you sold your home see instructions**17b****c** Additional tax on HSA distributions. Attach Form 8889**17c****d** Additional tax on an HSA because you didn't remain an eligible individual.
Attach Form 8889**17d****e** Additional tax on Archer MSA distributions. Attach Form 8853**17e****f** Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 .**17f****g** Recapture of a charitable contribution deduction related to a fractional interest
in tangible personal property**17g****h** Income you received from a nonqualified deferred compensation plan that fails
to meet the requirements of section 409A**17h****i** Compensation you received from a nonqualified deferred compensation plan
described in section 457A**17i****j** Section 72(m)(5) excess benefits tax**17j****k** Golden parachute payments**17k****l** Tax on accumulation distribution of trusts**17l****m** Excise tax on insider stock compensation from an expatriated corporation . .**17m****n** Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866. .**17n****o** Tax on non-effectively connected income for any part of the year you were a
nonresident alien from Form 1040-NR**17o****p** Any interest from Form 8621, line 16f, relating to distributions from, and
dispositions of, stock of a section 1291 fund**17p****q** Any interest from Form 8621, line 24**17q****z** Any other taxes. List type and amount:**17z****18** Total additional taxes. Add lines 17a through 17z**18****19** Recapture of net EPE from Form 4255, line 1d, column (l)**19****20** Section 965 net tax liability installment from Form 965-A**20****21** Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes**. Enter here and on Form 1040
or 1040-SR, line 23, or Form 1040-NR, line 23b**21****91**

Form **8959**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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

2025Attachment
Sequence No. **71**

Your social security number

ROBERT W [REDACTED] IVEY

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	260,122	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	260,122	
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		10,122
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		91

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		91
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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	4,313	
20	Enter the amount from line 1	20	260,122	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,772	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		541
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		541

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

Form 8959 (2025) Created 4/30/25

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.

2025

Attachment
Sequence No. 72

Name(s) shown on your tax return

Your social security number or EIN

ROBERT W. [REDACTED] IVEY

XXX-[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	
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		
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	0
5a	Net gain or loss from disposition of property (see instructions)	5a		
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	0
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	0

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	0
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	0

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	351,983	
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	101,983	
16	Enter the smaller of line 12 or line 15		16	0
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	0
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	

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

Form 8960 (2025) Created 8/19/25

(This information is e-filed with the return. Do not include it if paper-filing)

Name(s) shown on return

ROBERT W [REDACTED] IVEY

Taxpayer's SSN

XXX-XX-[REDACTED]

Spouse's SSN

XXX-XX-[REDACTED]

Routing Transit Number

[REDACTED]

Bank Account Number

[REDACTED]

Type of Account:

1 Checking

Amount of Tax Payment

1,468

Requested Payment Date

04-15-2026

Taxpayer's Daytime Phone Number

[REDACTED]

Type of Form being filed

1040

Taxpayer's Signature

Date

03-23-2026

Spouse's Signature

Date

03-23-2026

Computation of Regular Tax

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

ROBERT W [REDACTED] IVEY

XXX-X [REDACTED]

STATEMENT FOR LINE 16 OF FORM 1040

TAX RATE SCHEDULE FOR MARRIED FILING JOINT FILING STATUS

IF TAXABLE INCOME IS				OF THE	
OVER	BUT NOT OVER	PAY PLUS	% ON EXCESS	AMOUNT	OVER
0	23,850	0.00	10%		0
23,850	96,950	2,385.00	12%		23,850
96,950	206,700	11,157.00	22%		96,950
206,700	394,600	35,302.00	24%		206,700
394,600	501,050	80,398.00	32%		394,600
501,050	751,600	114,462.00	35%		501,050
751,600		202,154.50	37%		751,600

$\$35,302.00 + ((\$320,483.00 - \$206,700.00) \times 24.0\%) = \$62,610$

TAX FROM TAX RATE SCHEDULE \$ 62,610

\$ 62,610 TAX COMPUTED USING ONLY AVAILABLE METHOD

Carryover Worksheet
List of items that will carryover to the 2026 tax return

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

ROBERT W & [REDACTED] IVEY

XXX-XX-XXXX

Itemized Deductions

Carryover Amount

Contributions subject to 100% of AGI limitations	_____	_____
Contributions subject to 60% of AGI limitations	_____	_____
Contributions subject to 30% of AGI limitations (50% capital gains appreciated property)	_____	_____
Contributions subject to 30% of AGI limitations	_____	_____
Contributions subject to 20% of AGI limitations (30% capital gains appreciated property)	_____	_____
Taxable state and local refunds to Schedule 1 (Form 1040) line 1	_____	_____
State/local taxes paid in 2026 to flow to the Schedule A	_____	_____
State donations and contributions carryover	_____	_____
State overpayment applied to next year	_____	_____

Expenses

Office in home operating expenses	_____	_____
Office in home excess casualty losses and depreciation	_____	_____
Disallowed investment interest expense	AMT _____	Reg. Tax _____
Section 179 expense	_____	_____
Operating expenses, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use	_____	_____
Excess depreciation, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use	_____	_____

Losses

Short-term capital loss	AMT _____	Reg. Tax _____
Long-term capital loss	AMT _____	Reg. Tax _____
Net operating loss	AMT _____	Reg. Tax _____
Excess business loss from Form 461 (becomes part of NOL next year)	AMT _____	Reg. Tax _____
Qualified REIT and PTP loss carryover	_____	_____
QBI loss carryover	_____	_____
Nonrecaptured net section 1231 losses from WK_1231C	AMT _____	Reg. Tax _____

Credits

Mortgage interest credit	_____	_____
Credit for prior year minimum tax	_____	_____
Foreign Tax credit	AMT _____	Reg. Tax _____
District of Columbia first time home owner's credit	_____	_____
Residential clean energy credit	_____	_____

Other

Preparer Fee	_____	400
Overpayment applied to next year's estimates	_____	_____
Estimated Tax Payment 1	_____	Estimated Tax Payment 2 _____
Estimated Tax Payment 3	_____	Estimated Tax Payment 4 _____
Federal tax liability for 2210 calculation	_____	62,701
State tax liability for state 2210 calculation	_____	_____
IRA basis	Taxpayer _____	Spouse _____
Disaster distributions taxable in 2026	Taxpayer _____	Spouse _____
Disaster distributions taxable in 2027	Taxpayer _____	Spouse _____
Excess repayments from 8915-F	Taxpayer _____	Spouse _____

Passive Activity

At Risk Limitations

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS e-file.

Taxpayer name

ROBERT W [REDACTED] IVEY

Taxpayer address (optional)

[REDACTED]

1. ☐ Your federal income tax return for 2025 was filed electronically with the IRS Submission Processing Center. The electronic filing services were provided by EAG PA CPAs.
2. ☐ Your return was accepted on _____ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is _____.
3. ☐ Your return was accepted on _____. Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☐ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☐ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on _____. The Submission ID assigned to your extension is _____.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to www.irs.gov/e-pay.

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to www.irs.gov. You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

Tax Refund Related Financial Products

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

Instructions for Electronic Return Originators

Line 2 - PIN Presence Indicator - Check box 2 if the taxpayer entered a PIN or authorized the ERO to enter or generate the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a "Practitioner PIN," "Self-Select PIN" or "Online Filer PIN." Form 8879, IRS e-file Signature Authorization, is required if the ERO enters or generates the PIN or if the Practitioner PIN method is used. **Use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to send required paper forms or supporting documentation listed next to the form check boxes (do not send Forms W-2, W-2G, or 1099R).**

Line 3 - Exception Processing - Check box 3 if the Acknowledgement File Acceptance Code equals "Exception." The acceptance code indicates that this return has been previously rejected and this subsequent submission still has invalid data.

Line 4 - Payment Acknowledgement Literal - Check box 4 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "Payment Request Received."

Line 5 - Payment Acknowledgement Literal - Check box 5 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does not equal "Payment Request Received." If box 5 is checked, inform the taxpayer that he/she must pay by check, money order, debit card, or credit card.

Note: EROs can use the Acknowledgement File information, translated by the transmitter, to complete Form 9325.

ROBERT W [REDACTED] IVEY

Account Transaction Summary**2025**

Name(s) as shown on return

ROBERT W & [REDACTED] IVEY

Tax ID Number

XXX-[REDACTED]

Account #1**Financial Institution**
Routing Transit Number
Account Number
Account Type

REGIONS BANK

[REDACTED]
checking**Federal Main Form****Federal Debit**

(1,468)

Date of Debit 04-15-2026**Net Debit**

(1,468)

PLEASE VERIFY BANK INFORMATION

1. Bank Name
2. Bank Routing Transit Number
3. Bank Account Number
4. Bank Account Type

This information is used to deposit your refund or to pay any amount due. If you have provided incorrect information, or you have closed the account, you are responsible.

I have reviewed the above information and certify that this information is correct and authorize EAG PA CPAs to use this account.

Your Signature

03-23-2026

Date

Spouse's Signature (If Married Filing Jointly)

03-23-2026

Date

TAX RETURN COMPARISON
2023 / 2024 / 2025

2025

(This page is not filed with the return. It is for your records only.)

Identifying number

XXX-XX-XXXX

Name(s) as shown on return

ROBERT W [REDACTED] IVEY

	2023	2024	2025	Difference 2024-2025
Filing Status	Married Joint	Married Joint	Married Joint	
Number of Dependents				
Income				
Wages, salaries, tips, etc.	219,147	227,989	247,003	19,014
Taxable interest and dividends	16			
Taxable state and local refunds				
Alimony				
Business income (loss)		904		(904)
Gains (losses)				
Pensions and IRA distributions	98,793	102,161	104,980	2,819
Rent and royalty income (loss)	(272)			
Part, S-corps, trusts income (loss)				
Farm income (loss)				
Unemployment compensation				
Total SS benefits received				
Taxable SS benefits				
Other income (loss)				
Total Income	317,684	331,054	351,983	20,929
Adjusted Gross Income				
Half of self-employment tax		12		(12)
IRA deduction				
Other adjustments	48			
Total Adjusted Gross Income	317,636	331,042	351,983	20,941
Deductions				
Medical deductions				
State and local taxes			5,946	5,946
Interest			12,998	12,998
Contributions			247	247
Other deductions				
Total itemized deductions			19,191	19,191
Standard deduction	27,700	29,200	31,500	2,300
Total deductions claimed	27,700	29,200	31,500	2,300
Qualified Business Income Deduction		178		(178)
Other Deductions from Schedule 1A				
Tax and Credits				
Taxable income	289,936	301,664	320,483	18,819
Tax	56,385	58,484	62,610	4,126
Credits				
Self-employment tax	97	24		(24)
Other taxes			91	91
Total Tax	56,482	58,508	62,701	4,193
Payments				
Withholdings	51,260	56,281	61,233	4,952
Estimated tax payments				
Earned income credit				
Other payments and credits				
Estimated tax penalty				
Overpayment				
Overpayment applied				
Refund				
Balance Due	5,222	2,227	1,468	(759)
Marginal tax rate		24.00	24.00	
Effective tax rate	19.45	19.39	19.54	0.15

2025 Filing Instructions
ROBERT W [REDACTED] IVEY

Form filed:

Form 1040 and supplemental forms and schedules

Filing method:

Your return will be e-filed once your signed and dated Form 8879 has been received by this office. Do not mail your return to the IRS.

Due date:

04-15-2026

Balance due:

\$1,468

Transaction method:

Your payment will be withdrawn on 04-15-2026 from your REGIONS BANK checking account ending in 3607. To cancel this payment, contact the IRS E-file Payment Inquiry and Cancellation Service at (888) 353-4537 no later than two business days before the scheduled payment date.

IRS e-file Signature Authorization

OMB No. 1545-0074

2025

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

Submission Identification Number (SID) ▶

Taxpayer's name

ROBERT W IVEY

Spouse's name

IVEY

Social security number

XXX-

Spouse's social security number

XXX-

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	351,983
2	Total tax	2	62,701
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	61,233
4	Amount you want refunded to you	4	
5	Amount you owe	5	1,468

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

Amount owed will be debited from: **DAN:Ends in**

☒ I authorize **EAG PA CPAs**

ERO firm name

to enter or generate my PIN

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 ▶ **03-23-2026**

Spouse's PIN: check one box only

☒ I authorize **EAG PA CPAs**

ERO firm name

to enter or generate my PIN

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 ▶ **03-23-2026**

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.

XXXXXX-

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 ▶ **Stanley E Retz CPA**

Date ▶ **03-23-2026**

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

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

Form 8879 (Rev. 01-2021)

Form **W-2 Wage and Tax Statement** 2025

c Employer's name, address, and ZIP code
BREVARD COUNTY SHERIFF'S OFFICE
700 S PARK AVE
TITUSVILLE FL 32780-4007

e Employee's name, address, and ZIP code
ROBERT W IVEY
[REDACTED]

7 Social security tips 0.00	1 Wages, tips, other comp. 247003.27	2 Federal income tax withheld 39838.80
8 Allocated tips 0.00	3 Social security wages 176100.00	4 Social security tax withheld 10918.20
9	5 Medicare wages and tips 260121.95	6 Medicare tax withheld 4312.87
10 Dependent care benefits 0.00	11 Nonqualified plans 0.00	12a See instructions for box 12 C 1639.44
13 Statutory employee Retirement plan Third-party sick pay X	14 Other UNION 605.80	12b G 13118.68
b Employer identification number (EIN) 596000528		12c DD 17034.12
a Employee's social security no. [REDACTED]		12d
15 State Employer's state ID no.	16 State wages, tips, etc. 0.00	17 State income tax 0.00
	18 Local wages, tips, etc. 0.00	19 Local income tax 0.00
		20 Locality name

Copy B To Be Filed With Employee's FEDERAL Tax Return

This information is being furnished to the Internal Revenue Service.

OMB No. 1545-0029

Dept. of the Treasury - IRS

Visit the IRS Web Site at www.irs.gov/efileForm **W-2 Wage and Tax Statement** 2025

c Employer's name, address, and ZIP code
BREVARD COUNTY SHERIFF'S OFFICE
700 S PARK AVE
TITUSVILLE FL 32780-4007

e Employee's name, address, and ZIP code
ROBERT W IVEY
[REDACTED]

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	18 Local wages, tips, etc. 0.00	19 Local income tax 0.00
		20 Locality name

Copy C For EMPLOYEE'S RECORDS

OMB No. 1545-0029

Dept. of the Treasury - IRS

Form **W-2 Wage and Tax Statement** 2025

c Employer's name, address, and ZIP code
BREVARD COUNTY SHERIFF'S OFFICE
700 S PARK AVE
TITUSVILLE FL 32780-4007

e Employee's name, address, and ZIP code
ROBERT W IVEY
[REDACTED]

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	18 Local wages, tips, etc. 0.00	19 Local income tax 0.00
		20 Locality name

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

OMB No. 1545-0029

Dept. of the Treasury - IRS

Form **W-2 Wage and Tax Statement** 2025

c Employer's name, address, and ZIP code
BREVARD COUNTY SHERIFF'S OFFICE
700 S PARK AVE
TITUSVILLE FL 32780-4007

e Employee's name, address, and ZIP code
ROBERT W IVEY
[REDACTED]

7 Social security tips 0.00	1 Wages, tips, other comp. 247003.27	2 Federal income tax withheld 39838.80
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Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

OMB No. 1545-0029

5206

Dept. of the Treasury - IRS