

2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/18/2026

General Information

Name: Hon Brandon Jon Rafool

CONFIDENTIAL

PID 294845

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (10Th)	Elected Constitutional Officer	Circuit Judge

Net Worth

My Net Worth as of December 31, 2025 was \$ 2,465,000.00.

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 \$ 625,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Alturas Farm	\$ 425,000.00
House	\$ 1,000,000.00
Business LLC Interests	\$ 200,000.00
IRA Accounts	\$ 935,000.00
Cash Value Life Insurance	\$ 10,000.00
Chase and Southstate Accounts	\$ 3,000.00
Agriculture Equipment Operation	\$ 170,000.00
Office Assets	\$ 50,000.00
NY Life Annuity	\$ 50,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
MidFL CU F250 Loan	6105 Cypress Gardens Blvd, WH FL 33884	\$ 20,000.00
SBA Covid Loan	777 S. Harbour Island Blvd, Suite 215 Tampa FL 33602	\$ 132,000.00
Southstate Bank Ag Loan	300 W. Central Avenue, Lake Wales FL 33853	\$ 40,000.00
Southstate Bank LLC Loan	300 W. Central Avenue, Lake Wales FL 33853	\$ 55,000.00
John Deere Credit	6400 NW 86th St, PO Box 6600, Johnston IA 50131-6600	\$ 36,000.00
Southstate Bank House Mortgage	300 W. Central Ave, LW FL 33853	\$ 240,000.00
Chase Bank	6105 Cypress Gardens Blvd WH FL 33884	\$ 45,000.00
American Express	PO Box 6031, Carol Stream IL 60197-6031	\$ 50,000.00
Citizens Bank Heloc	6430 Cypress Gardens Blvd, WH FL 33884	\$ 345,000.00

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
State of Florida	400 S. Monroe Street Tallahassee FL 32399-0001	\$ 190,000.00
Brandon J. Rafool, LLC	{REDACTED}	\$ 6,000.00
Rafool Holdings, LLC	{REDACTED}	\$ 2,000.00
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	
Name of Business Entity	Brandon J. Rafool, LLC
Address of Business Entity	{REDACTED}
Principal Business Activity	business and land management
Position Held with Entity	Manager

2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/18/2026

I own more than a 5% Interest in the Business	Yes
Nature of my Ownership Interest	my former firm
Business Entity # 2	
Name of Business Entity	Rafool Holdings, LLC
Address of Business Entity	{REDACTED}
Principal Business Activity	intangible investment holding company
Postion Held with Entity	Manager
I own more than a 5% Interest in the Business	Yes
Nature of my Ownership Interest	jointly with my wife
Business Entity # 3	
Name of Business Entity	Agriculture Operations
Address of Business Entity	{REDACTED}
Principal Business Activity	land and agriculture operations
Postion Held with Entity	Owner and Manager
I own more than a 5% Interest in the Business	Yes
Nature of my Ownership Interest	jointly with wife

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.

Brandon Rafool

Digitally signed: 06/18/2026

Filed with COE: 06/18/2026

IRS e-file Signature Authorization

OMB No. 1545-0074

- ▶ 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

Brandon J. Rafool

Social security number

Spouse's name

Rafool

Spouse's social security number

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	161,234.
2	Total tax	18,308.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	22,970.
4	Amount you want refunded to you	4,662.
5	Amount you owe	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep 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 fund 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 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 payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize **Scarborough & Associates PLLC** to enter or generate my PIN **[REDACTED]** as my ERO firm name 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 ▶ _____

Spouse's PIN: check one box only

☒ I authorize **Scarborough & Associates PLLC** to enter or generate my PIN **[REDACTED]** as my ERO firm name 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 ▶ _____

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. **[REDACTED]**

Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ _____

Scarborough & Associates PLLC
369 E Central Avenue
Winter Haven, FL 33880

Brandon J. & [REDACTED] Rafool
[REDACTED]
[REDACTED]

Direct Deposit/Debit Report

Name: Brandon J. & [REDACTED] Rafool

ID Number: [REDACTED]

[illegible]

Scarbrough & Associates, PLLC
369 East Central Avenue
Winter Haven, FL 33880

March 16, 2026

Brandon J. [REDACTED] Rafool
[REDACTED]

Dear Mr. and Mrs. Rafool:

Enclosed is your 2025 income tax return.

Specific filing instructions are as follows.

FEDERAL INCOME TAX RETURN:

This return has been prepared for electronic filing and the practitioner PIN program has been elected. Please sign and return Form 8879 to our office. We will then transmit your return electronically to the IRS. If after three weeks you have not received your refund, you may contact the IRS at 1-800-829-1954. Return federal Form 8879 to us by April 15, 2026.

No payment is required as you are due a refund in the amount of \$4,662.

Your refund will be deposited directly into your account ending in [REDACTED]. Refer to Form 1040 on the Direct Deposit/Debit Report for complete account information.

Your copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

Jeffery R Scarbrough

Two-Year Comparison Worksheet

2025

Name(s) as shown on return

Social security number

Brandon J. & [REDACTED] Rafool

2024 Filing Status Married Filing Joint

2025 Filing Status Married Filing Joint

2024 Tax Bracket 22.0%

2025 Tax Bracket 22.0%

Description	Tax Year 2024	Tax Year 2025	Increase (Decrease)
Wages, salaries, and tips	175,505.	180,193.	4,688.
Schedule B - taxable interest	59.	50.	-9.
Schedule B - qualified dividends	281.	12.	-269.
Schedule B - ordinary dividends	281.	12.	-269.
Taxable pensions and annuities	0.	9,500.	9,500.
Schedule D (capital gain/loss)	56,717.	864.	-55,853.
Sch. C (business income/loss)	-12,182.	0.	12,182.
Form 4797 (other gains or losses)	0.	33,573.	33,573.
Schedule F (farm income or loss)	-56,534.	-62,958.	-6,424.
Other income	10,000.	0.	-10,000.
Total income	173,846.	161,234.	-12,612.
Adjusted gross income	173,846.	161,234.	-12,612.
Standard deduction	29,200.	31,500.	2,300.
Total deductions	29,200.	31,500.	2,300.
Taxable income	144,646.	129,734.	-14,912.
Tax	17,640.	18,308.	668.
Tax before credits	17,640.	18,308.	668.
Tax after non-refundable credits	17,640.	18,308.	668.
Total tax	17,640.	18,308.	668.
Fed. income tax withheld, Form W-2	22,393.	22,970.	577.
Total payments	22,393.	22,970.	577.
Tax overpaid	4,753.	4,662.	-91.
Amount refunded	4,753.	4,662.	-91.

Tax Return Carryovers to 2026

NAME: Brandon J. & [REDACTED] Rafool

ID Number:

[illegible]

04-01-25

Federal Tax Comparison for Married Filing Jointly and Separately

	Taxpayer	Spouse	Married Filing Separately	Married Filing Jointly
Total Income	160,473.	761.	161,234.	161,234.
Less: Adjustments				
Adjusted Gross Income	160,473.	761.	161,234.	161,234.
Standard/Itemized Deductions ...	15,750.	15,750.	31,500.	31,500.
Qualified business inc deduction				
Taxable Income	144,723.		144,723.	129,734.
Total Tax (regular & AMT)	27,568.	0.	27,568.	18,308.
Less: Credits				
Add: Other Taxes	1,004.		1,004.	
Less: Earned Income Credit				
Less: Additional child tax credit...				
Less: American opportunity credit				
Less: Refundable adoption credit				
Less: Payments (excludes ext.)	22,970.		22,970.	22,970.
Tax Underpayment/(Overpayment)	5,602.		5,602.	-4,662.
Married filing jointly produced an estimated savings of				10,264.

ERO's PIN
(enter EFIN plus 5 self-selected numerics)

Under penalties of perjury, I declare that I have examined this return and the accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. I am a preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Under penalties of perjury, I declare that I have filed an original and true and correct copy of this return, including accompanying schedules and statements, and that the information on this return is true and correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

Electronic Funds Withdrawal C

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Tax and Credits

- 11b** Amount from line 11a (adjusted gross income) **11b** **161,234.**
- 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)** **12e** **31,500.**
- 13a** Qualified business income deduction from Form 8995 or Form 8995-A **13a**
- b** Additional deductions from Schedule 1-A, line 38 **13b**
- 14** Add lines 12e, 13a, and 13b **14** **31,500.**
- 15** Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income** **15** **129,734.**
- 16** **Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐ **16** **18,308.**
- 17** Amount from Schedule 2, line 3 **17**
- 18** Add lines 16 and 17 **8** **18,308.**
- 19** Child tax credit or credit for other dependents from Schedule 8812
- 20** Amount from Schedule 3, line 8 **20**
- 21** Add lines 19 and 20 **21**
- 22** Subtract line 21 from line 18. If zero or less, enter -0- **22** **18,308.**
- 23** Other taxes, including self-employment tax, from Schedule 2, line 21 **23**
- 24** Add lines 22 and 23. This is your **total tax** **24** **18,308.**

Payments and Refundable Credits

- 25** Federal income tax withheld from:
- a** Form(s) W-2 **See Statement 5** **25a** **22,970.**
- b** Form(s) 1099 **25b**
- c** Other forms (see instructions) **25c**
- d** Add lines 25a through 25c **25d** **22,970.**
- 26** 2025 estimated tax payments and amount applied from 2024 return **26**

If you have a qualifying child, you may need to attach Sch. EIC.

- If you made estimated tax payments with your former spouse 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 8 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 883 line 3 **30**
- 31** Amount from Schedule 3, line 15 **31**
- 32** Add lines 27a, 28, 29, 30, and 31. These are your **total** her payments and refundable credits **32**
- 33** Add lines 25d, 26, and 32. These are your **tot** payments **33** **22,970.**

Refund

- 34** If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** **34** **4,662.**
- 35a** Amount of line 34 you want **refund** to you. If Form 8888 is attached, check here **35a** **4,662.**

Direct deposit? See instructions.

- b** Routing number **c** Type: ☒ Checking ☐ Savings
- d** Account number
- 36** Amount of line 34 you want **applied** to your 2026 estimated tax **36**

Amount You Owe

- 37** Subtract line 33 from line 24. This is the **amount you owe**. **37**
- For details on how to pay, go to www.irs.gov/Payments or see instructions
- 38** Estimated tax penalty (see instructions) **38**

Third Party Designee

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

Designee's name **Jeffery R Scarbrough** Phone no. **863-293-1222** Personal identification number (PIN) **[REDACTED]**

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____ Your occupation **Judge**

Spouse's signature. If a joint return, **both** must sign. _____ Date _____ Spouse's occupation **Homemaker**

Phone no. _____ Email address _____

Paid Preparer Use Only	Preparer's name Jeffery R Scarbrough	Preparer's signature Scarbrough & Associates PLLC	Date 369 E Central Avenue	PTIN P00141929	Check if: ☐ Self-employed
Firm's name	Firm's address Winter Haven, FL 33880				Firm's EIN 84-3581586

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **01**

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

Brandon J. & [REDACTED] Rafool

Your social security number

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

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

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions)		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Check if any from Form(s): ☒ 4797 ☐ 4684	4	33,573.
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	-62,958.
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid: _____	7	
8	Other income:		
a	Net operating loss	8a	
b	Gambling	8b	
c	Cancellation of debt	c	
d	Foreign earned income exclusion from Form 2555	8d	
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount: _____ _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-29,385.

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

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

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	4b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule 1 (Form 1041)	24k	
z	Other adjustments. List type and amount:		
		24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	

Schedule 1 (Form 1040) 2025

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleB for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **08**

Brandon J. & [REDACTED] Rafool

Your social security number

Part I

Interest

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

Northwestern Mutual Life Ins

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Amount

50.

- 2** Add the amounts on line 1 **2** 50.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 **3**
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b **4** 50.

Note: If line 4 is over \$1,500, you must complete Part III.

Part II

Ordinary Dividends

- 5** List name of payer:
Raymond James & Associates Inc
E-Trade
Computershare of Behalf of Walt Disney Co

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

Amount

12.

- 6** Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b **6** 12.

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

- 7a** At any time during 2025, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions **Yes** ☐ **No** ☒
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements **Yes** ☐ **No** ☐
b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:
8 During 2025, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions **Yes** ☐ **No** ☒

Interest and Dividend Summary

Name: Brandon J. & [REDACTED] Rafool

FEIN/SSN:

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	Northwestern Mutual Life Ins	50.							
B	Raymond James & Associates Inc								
C	E-Trade								
D	Computershare of Behalf of Walt Disney Co							12.	12.
E									
F									
G									
H									
I									
J									
K									
Totals		50.						12.	12.

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals									

04-01-25

Schedule C - Two-Year Comparison Worksheet

2025

Business Name:

Description	Tax Year 2024	Tax Year 2025	Increase (Decrease)
INCOME			
Gross income	410.	0.	-410.
EXPENSES			
Other interest	8,364.	0.	-8,364.
Legal and professional services	550.	0.	-550.
Office expense	998.	0.	-998.
Other expenses	2,680.	0.	-2,680.

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

Brandon J. & [REDACTED] Rafool

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) Adjustment to gain or loss from Form(s) 8949, 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	15.	16.		<1.>
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 684, 81, 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 page 2			7	<1.>

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	13,350.	13,990.	33.	<607.>
9 Totals for all transactions reported on Form(s) 8949 with Box E or Box K checked	1,592.	120.		1,472.
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 page 2			15	865.

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

Schedule D (Form 1040) 2025 Created 10/6/25

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	864.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7a the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	()
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.		

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 no.

Brandon J. & [REDACTED] Rafool

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

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

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

You must check Box D, E, F, J, K, or L below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will _____ 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**

[illegible]

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.

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return

Brandon J. & Rafool

Your SSN

Before you begin:

- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7b.

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	129,734.
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	12.
3. Are you filing Schedule D?*	3.	864.
☒ Yes. Enter the smaller of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.		
☐ No. Enter the amount from Form 1040 or 1040-SR, line 7a.		
4. Add lines 2 and 3	4.	876.
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	128,858.
6. Enter:	6.	96,700.
\$48,350 if single or married filing separately, \$96,700 if married filing jointly 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 is taxed at 0%	9.	0.
10. Enter the smaller of line 1 or line 4	10.	876.
11. Enter the amount from line 9	11.	0.
12. Subtract line 11 from line 10	12.	876.
13. Enter:	13.	600,050.
\$533,400 if single, \$300,000 if married filing separately, \$600,050 if married filing jointly or qualifying surviving spouse, \$566,700 if head of household.		
14. Enter the smaller of line 1 or line 13	14.	129,734.
15. Add lines 5 and 9	15.	128,858.
16. Subtract line 15 from line 14. If zero or less, enter	16.	876.
17. Enter the smaller of line 12 or line 16	17.	876.
18. Multiply line 17 by 15% (0.15)	18.	131.
19. Add lines 9 and 17	19.	876.
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.	18,177.
23. Add lines 18, 21, and 22	23.	18,308.
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 the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	18,369.
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	18,308.

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

SCHEDULE F

(Form 1040)

Department of the Treasury
Internal Revenue Service
Name of proprietor

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **14**

Brandon J. Rafool

A Principal crop or activity

Hay

B Enter code from Part IV

111900

C Accounting method:

☒ Cash ☐ Accrual

Social security number (SSN)

D Employer ID number (EIN)

E Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on passive losses

☒ Yes ☐ No

F Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions

☐ Yes ☒ No

G If "Yes," did you or will you file required Form(s) 1099?

☐ Yes ☐ No**Part I Farm Income - Cash Method.** Complete Parts I and II (Accrual method, complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a			
2 Sales of livestock, produce, grains, and other products you raised	2		3,167.
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election	5a	5c Taxable amount	5c
b CCC loans forfeited	5b	5c	
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2025	6a	1,860.	6b Taxable amount
c If election to defer to 2026 is attached, check here ☐	6c	6d Amount deferred from 2024	6d
7 Custom hire (machine work) income	7		
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8).	9		5,027.

Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	43,463.	25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	876.
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17	2,555.	28 Supplies	28	
18 Freight and trucking	18		29 Taxes	29	754.
19 Gasoline, fuel, and oil	19	1,449.	30 Utilities	30	
20 Insurance (other than health)	20	1,977.	31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a		a See Statement 7	32a	7,880.
b Other	21b	9,031.	b	32b	
22 Labor hired (less employment credits)	22		c	32c	
			d	32d	
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33				67,985.
34 Net farm profit or (loss). Subtract line 33 from line 9	34				-62,958.
If a profit, stop here and see instructions for where to report. If a loss, complete line 36.					
35 Reserved for future use.					
36 Check the box that describes your investment in this activity and see instructions for where to report your loss:					
a ☒ All investment is at risk.	b ☐ Some investment is not at risk.				

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2025 Created 5/6/25

Schedule F - Two-Year Comparison Worksheet

2025

Proprietor Name:

Brandon J. Rafool

Description	Tax Year 2024	Tax Year 2025	Increase (Decrease)
INCOME			
Sales of livestock, etc., raised	2,100.	3,167.	1,067.
Taxable crop insurance proceeds	0.	1,860.	1,860.
Gross income	2,100.	5,027.	2,927.
EXPENSES			
Depreciation and section 179	35,394.	43,463.	8,069.
Fertilizer and lime	3,127.	2,555.	-572.
Gasoline, fuel, and oil	0.	1,449.	1,449.
Insurance	1,060.	1,977.	917.
Interest - other	12,653.	9,031.	-3,622.
Repairs and maintenance	1,910.	0.	-1,910.
Seeds and plants purchased	551.	876.	325.
Taxes	482.	754.	272.
Other expenses	3,457.	7,880.	4,423.
Total expenses	58,634.	67,985.	9,351.
Net profit or (loss)	-56,534.	-62,958.	-6,424.

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2025Attachment
Sequence No. 27

Name(s) shown on return

Brandon J. & Rafool

Identifying number

1a Enter the gross proceeds from sales or exchanges reported to you for 2025 on Form(s) 1099-B or 1099-S
(or substitute statement) that you are including on line 2, 10, or 20**1a****b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of
MACRS assets**1b****c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS
assets**1c****Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

3 Gain, if any, from Form 4684, line 39**3****4** Section 1231 gain from installment sales from Form 6252, line 26 or 37**4****5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824**5****6** Gain, if any, from line 32, from other than casualty or theft**6****7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows**7****Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain, enter the amount on line 12 below. If you have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.**8** Nonrecaptured net section 1231 losses from prior years. See instructions **Statement 8****8****9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions**9****Part II Ordinary Gains and Losses** (see instructions)**10** Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

11 Loss, if any, from line 7**11** ()**12** Gain, if any, from line 7 or amount from line 8, if applicable**12****13** Gain, if any, from line 31**13** 33,573.**14** Net gain or (loss) from Form 4684, lines 31 and 38a**14****15** Ordinary gain from installment sales from Form 6252, line 25 or 36**15****16** Ordinary gain or (loss) from like-kind exchanges from Form 8824**16****17** Combine lines 10 through 16**17** 33,573.**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions**18a****b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4**18b** 33,573.

For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2025) Created 4/16/25

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	John Deere 4052R Tractor	07/23/20	07/31/25
B			
C			
D			

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1a before completing.)	33,573.			
21	Cost or other basis plus expense of sale	38,469.			
22	Depreciation (or depletion) allowed or allowable	38,469.			
23	Adjusted basis. Subtract line 22 from line 21				
24	Total gain. Subtract line 23 from line 20	33,573.			
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	38,469.			
b	Enter the smaller of line 24 or 25a	33,573.			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975. See instructions				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions				
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e				
d	Additional depreciation after 1969 and before 1976				
e	Enter the smaller of line 26c or 26d				
f	Section 291 amount (corporations only)				
g	Add lines 26b, 26e, and 26f				
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a	Soil, water, and land clearing expenses				
b	Line 27a multiplied by applicable percentage				
c	Enter the smaller of line 24 or 27b				
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions				
b	Enter the smaller of line 24 or 28a				
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126. See instructions				
b	Enter the smaller of line 24 or 29a. See instructions				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	33,573.
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	33,573.
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Nondeductible IRAs

Attach to 2025 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2025 Form 8606. See instructions.

Brandon J. Rafool

Your social security number

**Fill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below

Foreign country name

Foreign province/state/county

Foreign postal code

Note: Except where stated otherwise, "traditional IRA" includes traditional SEP IRAs and traditional SIMPLE IRAs. "Roth IRA" includes Roth SEP IRAs and Roth SIMPLE IRAs.**Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2025. Nondeductible contributions to a traditional IRA do not include employer contributions made to a SEP IRA pursuant to a SEP arrangement or to a SIMPLE IRA pursuant to a SIMPLE IRA plan.
- You took distributions from a traditional IRA in 2025 and you made nondeductible contributions to a traditional IRA in 2025 or an earlier year. For this purpose, "distributions" **does not** include rollovers (but does include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). It **do** not include qualified charitable distributions, one-time distributions to fund an HSA, conversions, recharacterizations, or returns of certain contributions.
- You converted part, but not all, of your traditional IRAs to Roth IRAs in 2025 and you made nondeductible contributions to a traditional IRA in 2025 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2025, including those made for 2025 from January 1, 2026, through April 15, 2026. See instructions	1	
2	Enter your total basis in traditional IRAs. See instructions	2	7,000.
3	Add lines 1 and 2	3	7,000.
In 2025, did you take a distribution from a traditional IRA, or make a Roth IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2026, through April 15, 2026	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of all your traditional IRAs as of December 31, 2025, plus any outstanding rollovers. Subtract certain 2025 retirement plan distribution repayments treated as rollovers, if any. See instructions	6	
7	Enter your distributions from traditional IRAs in 2025. Do not include rollovers (but do include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). Also, do not include qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth IRA; certain returned contributions; or recharacterizations of traditional IRA contributions. See instructions	7	
8	Enter the net amount you converted from traditional IRAs to Roth IRAs in 2025. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2025 and earlier years	14	7,000.

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

Form **8606** (2025) Created 5/7/25

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional IRAs (continued)

15a Subtract line 12 from line 7	15a
b Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2025 Form(s) 8915-F. See instructions. Also, enter this amount on 2025 Form(s) 8915-F, line 18, as applicable. See instructions	15b
c Taxable amount. Subtract line 15b from line 15a. Reduce that amount by certain 2025 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers. See instructions. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b	15c
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.	

Part II 2025 Conversions From Traditional IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional IRAs to a Roth IRA in 2025.

16 If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional IRAs to Roth IRAs in 2025	16
17 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16. See instructions	17
18 Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b	18

Part III Distributions From Roth IRAsComplete this part only if you took a distribution from a Roth IRA in 2025. For this purpose, a distribution **does not** include a rollover (but does include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include a qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions. See instructions.

19 Enter your total nonqualified distributions from Roth IRAs in 2025, including any qualified first-time homebuyer distributions, and any 2025 retirement plan distributions whose payments are treated as rollovers. See instructions	19
20 Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20
21 Subtract line 20 from line 19. If zero or less, enter -0-	21
22 Enter your basis in Roth IRA contributions. See instructions. If line 21 is zero, stop here	22
23 Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax. See instructions	23
24 Enter your basis in conversions from traditional IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions	24
25a Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a
b Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2025 Form(s) 8915-F. See instructions. Also, enter this amount on 2025 Form(s) 8915-F, line 19, as applicable. See instructions	25b
c Taxable amount. Subtract line 25b from line 25a. Reduce that amount by certain 2025 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers. See instructions. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b	25c

**Sign Here Only
if You Are Filing
This Form by Itself
and Not With Your
Tax Return**

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Nondeductible IRAs

Attach to 2025 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2025 Form 8606. See instructions.

Angela P. Rafool

Your social security number

**Fill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below

Foreign country name

Foreign province/state/county

Foreign postal code

Note: Except where stated otherwise, "traditional IRA" includes traditional SEP IRAs and traditional SIMPLE IRAs. "Roth IRA" includes Roth SEP IRAs and Roth SIMPLE IRAs.**Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2025. Nondeductible contributions to a traditional IRA do not include employer contributions made to a SEP IRA pursuant to a SEP arrangement or to a SIMPLE IRA pursuant to a SIMPLE IRA plan.
- You took distributions from a traditional IRA in 2025 and you made nondeductible contributions to a traditional IRA in 2025 or an earlier year. For this purpose, "distributions" **does not** include rollovers (but does include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). It **do** not include qualified charitable distributions, one-time distributions to fund an HSA, conversions, recharacterizations, or returns of certain contributions.
- You converted part, but not all, of your traditional IRAs to Roth IRAs in 2025 and you made nondeductible contributions to a traditional IRA in 2025 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2025, including those made for 2025 from January 1, 2026, through April 15, 2026. See instructions	1	
2	Enter your total basis in traditional IRAs. See instructions	2	10,000.
3	Add lines 1 and 2	3	10,000.
In 2025, did you take a distribution from a traditional IRA, or make a Roth IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2026, through April 15, 2026	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of all your traditional IRAs as of December 31, 2025, plus any outstanding rollovers. Subtract certain 2025 retirement plan distribution repayments treated as rollovers, if any. See instructions	6	
7	Enter your distributions from traditional IRAs in 2025. Do not include rollovers (but do include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). Also, do not include qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth IRA; certain returned contributions; or recharacterizations of traditional IRA contributions. See instructions	7	
8	Enter the net amount you converted from traditional IRAs to Roth IRAs in 2025. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2025 and earlier years	14	10,000.

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

Form **8606** (2025) Created 5/7/25

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional IRAs (continued)

15a Subtract line 12 from line 7	15a
b Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2025 Form(s) 8915-F. See instructions. Also, enter this amount on 2025 Form(s) 8915-F, line 18, as applicable. See instructions	15b
c Taxable amount. Subtract line 15b from line 15a. Reduce that amount by certain 2025 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers. See instructions. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b	15c
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.	

Part II 2025 Conversions From Traditional IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional IRAs to a Roth IRA in 2025.

16 If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional IRAs to Roth IRAs in 2025	16
17 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16. See instructions	17
18 Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b	18

Part III Distributions From Roth IRAsComplete this part only if you took a distribution from a Roth IRA in 2025. For this purpose, a distribution **does not** include a rollover (but does include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include a qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions. See instructions.

19 Enter your total nonqualified distributions from Roth IRAs in 2025, including any qualified first-time homebuyer distributions, and any 2025 retirement plan distributions whose payments are treated as rollovers. See instructions	19
20 Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20
21 Subtract line 20 from line 19. If zero or less, enter -0-	21
22 Enter your basis in Roth IRA contributions. See instructions. If line 21 is zero, stop here	22
23 Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax. See instructions	23
24 Enter your basis in conversions from traditional IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions	24
25a Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a
b Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2025 Form(s) 8915-F. See instructions. Also, enter this amount on 2025 Form(s) 8915-F, line 19, as applicable. See instructions	25b
c Taxable amount. Subtract line 25b from line 25a. Reduce that amount by certain 2025 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers. See instructions. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b	25c

Sign Here Only
If You Are Filing
This Form by Itself
and Not With Your
Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Paid
Preparer
Use Only

Print/Type preparer's name

Preparer's signature

Date

 Check ☐ if
 self-employed PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Investment Interest Expense Deduction

Attach to your tax return.

Go to www.irs.gov/Form4952 for the latest information.

OMB No. 1545-0191

2025
Attachment
Sequence No. **51**

Name(s) shown on return

Identifying number

Brandon J. & [REDACTED] Rafool

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2025 (see instructions)	1	
2	Disallowed investment interest expense from 2024 Form 4952, line 7	2	90.
3	Total investment interest expense. Add lines 1 and 2	3	90.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	62.	
b	Qualified dividends included on line 4a	4b	12.	
c	Subtract line 4b from line 4a	4c		50.
d	Net gain from the disposition of property held for investment	4d	864.	
e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e	864.	
f	Subtract line 4e from line 4d	4f		0.
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions	4g		
h	Investment income. Add lines 4c, 4f, and 4g	4h		50.
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		50.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2026. Subtract line 6 from line 3. If zero or less, enter -0-	7	40.
8	Investment interest expense deduction. Enter the smaller of line 3 or line 7. See instructions	8	50.

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2025) Created 5/28/25

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-0074

2025Attachment
Sequence No. **55**Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

Brandon J. & [REDACTED] Rafool

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 at or below \$197,300 (\$394,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Tax identification number	Qualified business income or (loss)
i	Brandon J. Rafool	[REDACTED]	-29,385.
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)		-29,385.
3	Qualified business net (loss) carryforward from the prior year		14 (116,844.)
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-		4 0.
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5
6	Qualified REIT dividends and publicly traded partnership (PTP) income (see instructions)		6
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year		7 ()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-		8
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10
11	Taxable income before qualified business income deduction (see instructions)		11 129,734.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)		12 876.
13	Subtract line 12 from line 11. If zero or less, enter -		13 128,858.
14	Income limitation. Multiply line 13 by 20% (0.20)		14 25,772.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		15
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 (146,229.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 ()

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

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

Depreciation and Amortization
(Including Information on Listed Property)Attach to your tax return. SCHEDULE F- 1
Go to www.irs.gov/Form4562 for instructions and the latest information.

2025

Attachment
Sequence No. 179

BRANDON J. & RAFOOL

Schedule F

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

1	Maximum amount (see instructions)	1	2,500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	80,672.
3	Threshold cost of section 179 property before reduction in limitation	3	4,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	2,500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected
	John Deere 520M Loader	8,368.	8,368.
	Kuhn Mower 170	8,546.	8,546.
	John Deere 5075E Tractor	63,758.	10,000.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	26,914.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	26,914.
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line	11	177,722.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	26,914.
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	8,869.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

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

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		53,758.	7	HY	200DB	7,680.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h 50-year property	/		50 yrs.	MM	S/L	
i Residential rental property	/		27.5 yrs.	MM	S/L	
j Nonresidential real property	/		27.5 yrs.	MM	S/L	
	/		39 yrs.	MM	S/L	
	/			MM	S/L	

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

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

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2025) Created 10/9/25

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	43,463.
23a For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

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

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

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

24a Do you have evidence to support the business/investment use claimed?	☐ Yes	☐ No						
b If "Yes," is the evidence written?	☐ Yes	☐ No						
c Do you own, lease, or charter an aircraft? Check all that apply. See instructions	☐ Own	☐ Lease ☐ Charter						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use	25							
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21	28							
29 Add amounts in column (i), line 26. Enter here and on line 7	29							

Section B - Information on Use of Vehicles

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

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

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) (continued)**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Cod- ing section	(e) Am- ortiza- tion period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year:					
	...				
43 Amortization of costs that began before your 2025 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Form 4562 (2025)

Form 1040		Wages Received and Taxes Withheld			Statement 1	
T S	Employer's Name	Amount Paid	Federal Tax Withheld	State Tax Withheld	City SDI Tax W/H	FICA Tax Medicare Tax
T	State of Florida	180,193.	22,970.			10,918. 2,839.
Totals		180,193.	22,970.			10,918. 2,839.

Form 1040		Qualified Dividends		Statement 2	
Name of Payer		Ordinary Dividends		Qualified Dividends	
Computershare of Behalf of Walt Disney Co		12.		12.	
Total included in Form 1040, line 3a				12.	

Form 1040		Pensions and Annuities		Statement 3	
New York Life					
Amount received this year		9,500.			
Nontaxable amount					
Capital gain distribution reported on Sch D				9,500.	
Total included in Form 1040, line 5b				9,500.	

Form 1040		Tax		Statement 4	
Description				Amount	
From Qualified Dividends and Capital Gain Worksheet				18,308.	
Total to Form 1040, line 16				18,308.	

Form 1040 Federal Income Tax Withheld - Form(s) W-2 Statement 5

<u>T</u> <u>S</u> Description	Amount
T State of Florida	22,970.
Total to Form 1040, line 25a	22,970.

Schedule D Short-Term Capital Gains And Losses Statement 6

Description	Date Acquired	Date Sold	Sales Price	Cost or Other Basis	Gain or Loss
E Trade Short Term Covered Sales	VARIOUS	12/31/25	15.	16.	-1.
Total to Sch D, Line 1a			15.	16.	-1.

Schedule F Other Expenses Statement 7

Description	Amount
Bank Service Charges	325.
Caretaking	748.
Professional Fees	1,300.
Office	5,507.
Total to Schedule F, Part II, line 32	7,880.

Form 4797	Nonrecaptured Net Section 1231 Losses from Prior Years	Statement 8
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Tax Year	Section 1231 Losses	Section 1231 Losses Recaptured	Nonrecaptured Section 1231 Losses
2020			
2021			
2022			
2023	17,496.		17,496.
2024			
Total to Form 4797, Line 8	17,496.		17,496.

Form 4952	Investment Interest Expense	Statement 9
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Description	Current	Carryover
Disallowed Investment Interest Prior Years		90.
Totals to Form 4952, lines 1 and 2		90.

Form 4952	Income from Property Held for Investment	Statement 10
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Description	Amount
Interest income	50.
Dividend income	12.
Total to Form 4952, line 4a	62.

Form 4952	Net Capital Gain from the Disposition of Property Held for Investment	Statement 11
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Description	Amount
Apple Inc	1,120.
Boeing Inc	1,088.
Walt Disney Co	-2,815.
Berkshire Hathaway CL B	1,472.
Less Short-term Capital Loss	-1.
Total to Form 4952, line 4e	864.

Form 4952	Disallowed Investment Interest Expense	Statement 12
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Description	Amount
Schedule A - C/O	40.
Total to Form 4952, line 7	40.

Form 4952	Investment Interest Expense Deduction Summary	Statement 13
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Name	Form or Schedule	Investment Interest Expense	Investment Interest Expense C/O	Disallowed Investment Interest Expense	Allowed Investment Interest Expense
Disallowed Investment	SCH A	0.	90.	40.	50.
Totals		0.	90.	40.	50.

Form 8995	Qualified Business Net Loss Carryover from Prior Years	Statement 14
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Trade or business name	Amount
Total qualified business loss from prior years	116,844.
Total to Form 8995, line 3	116,844.