

General Information

Name: David Lee Constantine

PID 44808

AGENCY INFORMATION

Organization	Suborganization	Title
East Central Florida Regional Planning Council	ECFRPC Council Board	Seminole County BOCC
Seminole County	Elected Constitutional Officer	Seminole County BOCC

Net WorthMy Net Worth as of December 31, 2025 was \$ 2,772,345.00.**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 \$ 71,756.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
IRA	\$ 298,286.00
Investment Account	\$ 626,062.00
Seacoast Bank (various personal accounts)	\$ 954,336.00
Private Homes (640 Jasmine Road and 186 D Lake Villas)	\$ 853,540.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Lincoln Automotive Financial Services	PO Box 650575, Dallas TX 75265	\$ 31,635.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

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

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

N/A

Training

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.

David Lee Constantine

Digitally signed: 06/23/2026

Filed with COE: 06/23/2026

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

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

☐ Filed pursuant to section 301 9100-2 ☐ Combat zone ☐ Deceased ☐ Spouse ☐ Other

Your first name and middle initial **DAVID LEE** Last name **CONSTANTINE** Your social security number

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

Home address (number and street). If you have a P.O. box, see instructions **640 JASMINE ROAD** Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below **ALTAMONTE SPRINGS** State **FL** ZIP code **32701**

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

Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025 ☐

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

Filing Status ☒ Single ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

Check only one box ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here

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

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

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

Dependents	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) **108,719**

b Household employee wages not reported on Form(s) W-2

c Tip income not reported on line 1a (see instructions)

d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)

e Taxable dependent care benefits from Form 2441, line 26

f Employer-provided adoption benefits from Form 8839, line 31

g Wages from Form 8919, line 6

h Other earned income (see instructions). Enter type and amount:

i Nontaxable combat pay election (see instructions) **1i**

z Add lines 1a through 1h **108,719**

2a Tax-exempt interest **4,969** b Taxable interest **50,119**

3a Qualified dividends **3a** b Ordinary dividends **3b**

c Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b

4a IRA distributions **4a** b Taxable amount **11,180**

c Check if (see instructions) 1 ☐ Rollover 2 ☐ QCD 3 ☐

5a Pensions and annuities **5a** b Taxable amount **33,344**

c Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐

6a Soc. sec. ben. **39,228** b Taxable amount **33,344**

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 **495**

b Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)

8 Additional income from Schedule 1, line 10 **20,022**

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income **223,879**

10 Adjustments to income from Schedule 1, line 26 **5,136**

11a Subtract line 10 from line 9. This is your adjusted gross income **218,743**

Tax and Credits

- 11b Amount from line 11a (adjusted gross income) **218,743**
- 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
- e **Standard deduction or itemized deductions** (from Schedule A) **17,750**
- 13a Qualified business income deduction from Form 8995 or Form 8995-A **2,757**
- b Additional deductions from Schedule 1-A, line 38
- 14 Add lines 12e, 13a, and 13b **20,507**
- 15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income** **198,236**
- 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 **40,499**
- 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- **40,499**
- 23 Other taxes, including self-employment tax, from Schedule 2, line 21 **3,541**
- 24 Add lines 22 and 23. This is your **total tax** **44,040**

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 instructions.

Payments and Refundable Credits

- 25 Federal income tax withheld from:
a Form(s) W-2 **25a 17,424**
b Form(s) 1099 **25b**
c Other forms (see instructions) **25c**
d Add lines 25a through 25c **25d 17,424**
- 26 2025 estimated tax payments and amount applied from 2024 return **27,400**
If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):
- 27a Earned income credit (EIC) **27a**
b Clergy filing Schedule SE (see instructions) ☐
c If you do not want to claim the EIC, check here ☐
- 28 Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here ☐ **28**
29 American opportunity credit from Form 8863, line 8 **29**
30 Refundable adoption credit from Form 8839, line 13 **30**
31 Amount from Schedule 3, line 15 **31**
- 32 Add lines 27a, 28, 29, 30, and 31. These are your **total other payments and refundable credits** **32**
- 33 Add lines 25d, 26, and 32. These are your **total payments** **33 44,824**

Refund

- 34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid **34 784**
- 35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐ **35a**
- b Routing number ☐ c Type: ☐ Checking ☐ Savings
- d Account number
- 36 Amount of line 34 you want applied to your 2026 estimated tax **36 784**

Direct deposit? See instructions

Amount You Owe

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

Third Party Designee

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

Designee's name **PAMELA OHAB** Phone no **407-740-7311** 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 **REAL ESTATE**
If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

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

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

Phone no _____ Email address _____

Paid Preparer Use Only

Preparer's name **PAMELA OHAB** Preparer's signature **PAMELA OHAB** Date **04/13/26** PTIN _____ Check if: ☐ Self-employed

Firm's name **OHAB & COMPANY, PA** Phone no **407-740-7311**
Firm's address **100 E SYBELIA AVE STE 130**
Firm's address **MAITLAND FL 32751-4757** Firm's EIN _____

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

DAVID LEE CONSTANTINE

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	20,022
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	0
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid: _____	7	
8	Other income:		
a	Net operating loss	8a	
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount. _____	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	20,022

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

Schedule 1 (Form 1040) 2025

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	1,415
16	Self-employed SEP, SIMPLE, and qualified plans	16	3,721
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	24b	
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 tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-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	5,136

SCHEDULE 2
(Form 1040)

Additional Taxes

OMB No 1545-0074

2025

Attachment
Sequence No **02**

Department of the Treasury
Internal Revenue Service

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

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

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

Your social security number

DAVID LEE CONSTANTINE

Part I Tax

1	Additions to tax:		
a	Excess advance premium tax credit repayment. Attach Form 8962	1a	
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b	
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c	
d	Recapture of net EPE from Form 4255, line 2a, column (I)	1d	
e	Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1e	
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1f	
y	Other additions to tax (see instructions):	1y	
z	Add lines 1a through 1y	1z	
2	Alternative minimum tax. Attach Form 6251	2	
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 ☐ 4361 2 ☐ 4029 3 ☐	4	2,829
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	
12	Net investment income tax. Attach Form 8960	12	712
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)

DAVID LEE CONSTANTINE

Schedule 2 (Form 1040) 2025

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

3,541

Schedule 2 (Form 1040) 2025

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

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**

Name(s) shown on return

DAVID LEE CONSTANTINE

Your name

		Amount
Part I Interest (See instructions and the instructions for Form 1040, line 2b.) Note: If you received a Form 1099-INT, Form 1099-DIV, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	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: SEACOAST NATIONAL BANK LPL FINANCIAL [REDACTED] SEACOAST	30,878 19,643 -402
	2 Add the amounts on line 1	50,119
	3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	
	4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	50,119
	Note: If line 4 is over \$1,500, you must complete Part III.	

		Amount
Part II Ordinary Dividends (See instructions and the instructions for Form 1040, line 3b.) 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.	5 List name of payer:	
	6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	
	Note: If line 6 is over \$1,500, you must complete Part III.	

Part III 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.

		Yes	No
Foreign Accounts and Trusts 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. 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.		X
	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.		X

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

Schedule B (Form 1040) 2025

Form 8582 (2025)

Page 2

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 2a, 2b, and 2c					

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
186 MAITLAND AVE	SCH E1	7,420	1.0000	7,420
Total		7,420	1.00	7,420

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
186 MAITLAND AVE	SCH E1	7,420	7,420	
Total		7,420	7,420	

SCHEDULE C
(Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2025

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

Attachment
Sequence No. **09**

Name of proprietor

DAVID LEE CONSTANTINE

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

CONSULTANT

B Enter code from instructions

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

640 JASMINE ROAD

City, town or post office, state, and ZIP code

ALTAMONTE SPRINGS

FL 32701

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

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

☒ Yes ☐ No

H If you started or acquired this business during 2025, check here

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

☐ Yes ☒ No

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

☐ Yes ☒ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked

☐

1 **30,000**

2 Returns and allowances

2

3 Subtract line 2 from line 1

3

30,000

4 Cost of goods sold (from line 42)

4

5 Gross profit. Subtract line 4 from line 3

5

30,000

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

6

7 Gross income. Add lines 5 and 6

7

30,000

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising

8

9 Car and truck expenses

9

4,985

(see instructions)

10 Commissions and fees

10

11 Contract labor (see instructions)

11

12 Depletion

12

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)

13

14 Employee benefit programs (other than on line 19)

14

15 Insurance (other than health)

15

16 Int. (see instr.):

16

a Mortgage (paid to banks, etc.)

16a

b Other

16b

17 Legal and professional services

17

300

18 Office expense (see instructions)

18

247

19 Pension and profit-sharing plans

19

20 Rent or lease (see instructions):

20

a Vehicles, machinery, and equipment

20a

b Other business property

20b

21 Repairs and maintenance

21

22 Supplies (not included in Part III)

22

23 Taxes and licenses

23

206

24 Travel and meals:

24

a Travel

24a

b Deductible meals (see instructions)

24b

1,066

25 Utilities

25

26 Wages (less employment credits)

26

27a Energy efficient commercial bldgs deduction (attach Form 7205)

27a

b Other expenses (from line 48)

27b

3,174

28 Total expenses before expenses for business use of home. Add lines 8 through 27b

28

9,978

29 Tentative profit or (loss). Subtract line 28 from line 7

29

20,022

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.

Simplified method filers only: Enter the total square footage of (a) your home: _____

and (b) the part of your home used for business: _____. Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

31 Net profit or (loss). Subtract line 30 from line 29.

• If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3.

• If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule

SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☒ All investment is at risk

32b ☐ Some investment is not at risk

Schedule C (Form 1040) 2025

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

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

DAVID LEE CONSTANTINE

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?

☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A or Box G checked	346,000	345,505	0	495
2 Totals for all transactions reported on Form(s) 8949 with Box B or Box H checked	659,000	659,000	0	0
3 Totals for all transactions reported on Form(s) 8949 with Box C or Box I checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back			7	495

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D or Box J checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E or Box K checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F or Box L checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instructions			13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back			15	0

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

Schedule D (Form 1040) 2025

Sales and Other Dispositions of Capital Assets

OMB No 1545-0074

2025Department of the Treasury
Internal Revenue Service

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.Attachment
Sequence No **12A**

Name(s) shown on return

Social security number or taxpayer identification number

DAVID LEE CONSTANTINE

Before you check Box A, B, C, G, H, or I 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 I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-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 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, C, G, H, or I below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis was not reported to the IRS
☐ (C) Short-term transactions, other than digital asset transactions, not reported to you on Form 1099-B or Form 1099-DA
☐ (G) Short-term transactions reported on Form(s) 1099-DA showing basis was reported to the IRS (see Note above)
☐ (H) Short-term transactions reported on Form(s) 1099-DA showing basis was not reported to the IRS
☐ (I) Short-term digital asset transactions not reported to you on Form 1099-DA or Form 1099-B

1	(a) Description of property (Example 100 sh XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	LPL FINANCIAL	01/01/25	12/30/25	346,000	345,505			495
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A or Box G above is checked), line 2 (if Box B or Box H above is checked), or line 3 (if Box C or Box I above is checked)				346,000	345,505		0	495

Note: If you checked Box A or Box G 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.

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

Form **8949** (2025)

Sales and Other Dispositions of Capital Assets

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.
Go to www.irs.gov/Form8949 for instructions and the latest information.

CMB No. 1545-0074

2025

Attachment
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

DAVID LEE CONSTANTINE

Before you check Box A, B, C, G, H, or I 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 I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-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 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, C, G, H, or I below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- | | |
|--|--|
| ☒ | (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above) |
| ☐ | (B) Short-term transactions reported on Form(s) 1099-B showing basis was not reported to the IRS |
| ☐ | (C) Short-term transactions, other than digital asset transactions, not reported to you on Form 1099-B or Form 1099-DA |
| ☐ | (G) Short-term transactions reported on Form(s) 1099-DA showing basis was reported to the IRS (see Note above) |
| ☐ | (H) Short-term transactions reported on Form(s) 1099-DA showing basis was not reported to the IRS |
| ☐ | (I) Short-term digital asset transactions not reported to you on Form 1099-DA or Form 1099-B |

1	(a) Description of property (Example 100 sh XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss if you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
LPL	BK AMER	06/24/25	12/30/25	250,000	250,000			0
LPL	KEYBANK NA	02/27/25	05/29/25	105,000	105,000			0
LPL	KEYBANK NA	06/25/25	12/31/25	200,000	200,000			0
LPL	ZIONS BANKCRP	11/18/24	02/20/25	104,000	104,000			0
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A or Box G above is checked), line 2 (if Box B or Box H above is checked), or line 3 (if Box C or Box I above is checked)				659,000	659,000			0

Note: If you checked Box A or Box G 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.

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

Form 8949 (2025)

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Supplemental Income and Loss

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

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

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

OMB No 1545-0074

2025

Attachment
Sequence No **13**

Your social security number

DAVID LEE CONSTANTINE

Part I Income or Loss From Rental Real Estate and Royalties

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

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

1a Physical address of each property (street, city, state, ZIP code)
A 186 MAITLAND AVE D, ALTAMONTE SPRINGS, FL 32701
B
C

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

Type of Property:

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

Income:	Properties:		
	A	B	C
3 Rents received	3 22,750		
4 Royalties received	4		
Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7		
8 Commissions	8		
9 Insurance	9		
10 Legal and other professional fees	10		
11 Management fees	11 360		
12 Mortgage interest paid to banks, etc. (see instructions)	12		
13 Other interest	13		
14 Repairs	14 9,660		
15 Supplies	15		
16 Taxes	16 2,969		
17 Utilities	17		
18 Depreciation expense or depletion	18 2,933		
19 Other (list) SEE STATEMENT	19 14,248		
20 Total expenses: Add lines 5 through 19	20 30,170		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21 -7,420		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 0		

23a Total of all amounts reported on line 3 for all rental properties	23a 22,750
b Total of all amounts reported on line 4 for all royalty properties	23b
c Total of all amounts reported on line 12 for all properties	23c
d Total of all amounts reported on line 18 for all properties	23d 2,933
e Total of all amounts reported on line 20 for all properties	23e 30,170
24 Income. Add positive amounts shown on line 21. Do not include any losses	24 0
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26

For Paperwork Reduction Act Notice, see the separate instructions.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No 1545-0074

2025

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

DAVID LEE CONSTANTINE

Social security number of person
with self-employment income

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions for how to report your income and the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

- 1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

1a

- b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ

1b

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

- 2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order

2

20,022

- 3** Combine lines 1a, 1b, and 2

3

20,022

- 4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

4a

18,490

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

- b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b

- c** Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. **Exception:** If less than \$400 and you had church employee income, enter -0- and continue

4c

18,490

- 5a** Enter your church employee income from Form W-2. See instructions for definition of church employee income

5a

- b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b

0

- 6** Add lines 4c and 5b

6

18,490

- 7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2025

7

176,100

- 8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$176,100 or more, skip lines 8b through 10, and go to line 11

8a

111,995

- b** Unreported tips subject to social security tax from Form 4137, line 10

8b

- c** Wages subject to social security tax from Form 8919, line 10

8c

- d** Add lines 8a, 8b, and 8c

8d

111,995

- 9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9

64,105

- 10** Multiply the smaller of line 6 or line 9 by 12.4% (0.124)

10

2,293

- 11** Multiply line 6 by 2.9% (0.029)

11

536

- 12** Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3

12

2,829

- 13** Deduction for one-half of self-employment tax.

Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15

13

1,415

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

Schedule SE (Form 1040) 2025

Qualified Business Income Deduction

OMB No 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

Your taxpayer identification number

DAVID LEE CONSTANTINE

Note: You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$197,300 (\$394,600 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	186 MAITLAND AVE	☐	☐		☐
B	CONSULTANT	☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2 15,330	14,886	
3 Multiply line 2 by 20% (0.20). If your taxable income is \$197,300 or less (\$394,600 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 3,066	2,977	
4 Allocable share of W-2 wages from the trade, business, or aggregation	4 0	0	
5 Multiply line 4 by 50% (0.50)	5 0	0	
6 Multiply line 4 by 25% (0.25)	6 0	0	
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7 81,162	0	
8 Multiply line 7 by 2.5% (0.025)	8 2,029	0	
9 Add lines 6 and 8	9 2,029	0	
10 Enter the greater of line 5 or line 9	10 2,029	0	
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11 2,029	0	
12 Phased-in reduction. Enter the amount from line 26, if any	12 2,663	1,820	
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 2,663	1,820	
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15 2,663	1,820	
16 Total qualified business income component. Add all amounts reported on line 15	16 4,483		

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

Form **8995-A** (2025)

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

Attach to your tax return.

OMB No. 1545-2227

2025Attachment
Sequence No. **72**Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

Your social security number or EIN

DAVID LEE CONSTANTINE**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	50,521
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	35,352
4b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-35,352
4c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	495
5b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
5c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
5d	Combine lines 5a through 5c	5d	495
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	51,016

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
9b	State, local, and foreign income tax (see instructions)	9b	
9c	Miscellaneous investment expenses (see instructions)	9c	
9d	Add lines 9a, 9b, and 9c	9d	
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	51,016
13	Modified adjusted gross income (see instructions)	13	234,475
14	Threshold based on filing status (see instructions)	14	200,000
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	34,475
16	Enter the smaller of line 12 or line 15	16	34,475
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	1,310
18a	Net investment income (line 12 above)	18a	
18b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
18c	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	
19b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
19c	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)

Federal Statements

186 MAITLAND AVE

Statement 1 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
CONDO MAINTENANCE FEES	\$ 8,958		\$ 8,958
LEASE RENEWAL FEE	1,090		1,090
SPECIAL ASSESSMENTS	4,200		4,200
TOTAL	\$ 14,248		\$ 14,248

Federal Statements

Form 1040, Line 2a - Tax-exempt Interest

Payer		Amount
LPL FINANCIAL		\$ 4,969
TOTAL		\$ 4,969

Form 1040, Line 26 - Estimated Tax Payments and Amount Applied From Previous Year

Description	Amount
1ST QUARTER ESTIMATE PAYMENT	\$ 6,850
2ND QUARTER ESTIMATE PAYMENT	6,850
3RD QUARTER ESTIMATE PAYMENT	6,850
4TH QUARTER ESTIMATE PAYMENT	6,850
TOTAL	\$ 27,400

Form **1040****IRA Distribution Report****2025**

Name

Taxpayer Identification Number

DAVID LEE CONSTANTINE

T/S	Payer	Box 7 Gross Distribution Code	1099-R Box 1	Taxable Amount 1099-R Box 2a (less rollover amount)	Qualified Charitable Distribution
A	S USA LIFE INSURANCE	7	2,609	2,609	
B	LPL FINANCIAL	7	180	180	
C	SEACOAST NATIONAL BANK	7	3,941	3,941	
D	SEACOAST NATIONAL BANK	7	4,450	4,450	
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
O					
Taxpayer			11,180	11,180	
Spouse					
Total			11,180	11,180	

	Amount Of Rollover	Federal Withholding	State Withholding	Local Withholding	Traditional IRA Converted to Roth IRA	Original Conversion or Recharacterization	Qualified Roth IRA Distribution
A							
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
N							
O							
Tp							
Sp							
Total							

Salaries & Wages Report

2025

Taxpayer Identification Number

Name

DAVID LEE CONSTANTINE

Employer

SEMINOLE COUNTY BOCC

T/S

A B C D E F G H

Federal Wages

108,719

Federal Withheld

17,424

% Federal W/H to Wages

16.030

Soc Sec Wages

111,995

Soc Sec Wages

6,944

Taxpayer
Spouse
Totals

17,424

111,995

6,944

Medicare Wages Medicare Withheld

111,995 1,624

Soc Sec Tips

Allocated Tips

Dep Care Ben

Qualified Tips

Qualified Overtime

Other, Box 14

Taxpayer
Spouse
Totals

111,995 1,624

State W/H to Wages

Name of Locality

Local Wages

Local Withheld

A B C D E F G H

State Wages

State Withheld

% State W/H to Wages

Taxpayer
Spouse
Totals

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

DAVID LEE CONSTANTINE

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	20,022
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	0
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid: _____	7	
8	Other income:		
a	Net operating loss	8a	
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLÉ 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	20,022

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

Schedule 1 (Form 1040) 2025