

2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/23/2026

General Information

Name: Mr Kenneth Fermia Speights

PID 222255

AGENCY INFORMATION

Organization	Suborganization	Title
Calhoun County School Board	Elected Constitutional Officer	

Net Worth

My Net Worth as of December 31, 2025 was \$ 18,350.13.

Assets

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

The aggregate value of my household goods and personal effect is \$ 108,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
N/A	

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Midflorida CU	129 South Kentucky St, Lakeland, Florida	\$ 37,603.13
Wells Fargo	1201 N Monroe St. Tallahassee, FL 32303	\$ 83,394.18
Alley Lending	500 Woodward Ave. Detroit, MI 48226	\$ 5,352.82

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.

Kenneth Fermia Speights

Digitally signed: 06/23/2026

Filed with COE: 06/23/2026

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

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

☐ Other

Your first name and middle initial **KENNETH** Last name **SPEIGHTS** Your social security number [REDACTED]

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

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

City, town, or post office. If you have a foreign address, also complete spaces below. State **FL** ZIP code **32424** Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

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

Filing Status ☐ Single ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS) If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent.

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

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

Income Attach Form(s) W-2 here. Also attach Form(s) W-2s and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	136145
	b	Household employee wages not reported on Form(s) W-2	1b	0
	c	Tip income not reported on line 1a (see instructions)	1c	0
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	0
	e	Taxable dependent care benefits from Form 2441, line 26	1e	0
	f	Employer-provided adoption benefits from Form 8839, line 31	1f	0
	g	Wages from Form 8919, line 6	1g	0
	h	Other earned income (see instructions). Enter type and amount:	1h	0
	i	Nontaxable combat pay election (see instructions)	1i	
	2	Add lines 1a through 1h	1z	136145

Attach Sch. B required.	2a	Tax-exempt interest	2a	0	b	Taxable interest	2b	0
	3a	Qualified dividends	3a	0	b	Ordinary dividends	3b	0
	c	Check if your child's dividends are included in 1 ☐ Line 3a	2 ☐ Line 3b					
	4a	IRA distributions	4a		b	Taxable amount	4b	0
	c	Check if (see instructions)	1 ☐ Rollover	2 ☐ QCD	3 ☐			
	5a	Pensions and annuities	5a		b	Taxable amount	5b	0
	c	Check if (see instructions)	1 ☐ Rollover	2 ☐ PSO	3 ☐			
	6a	Social security benefits	6a	0	b	Taxable amount	6b	0
	c	If you elect to use the lump-sum election method, check here (see instructions)	☐					
	d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here	☐					
	7a	Capital gain or (loss). Attach Schedule D if required	7a	0				
	b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)	0					
	8	Additional income from Schedule 1, line 10	8	-498				
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9	135647				
	10	Adjustments to income from Schedule 1, line 26	10	0				
11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	135647					

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Tax and Credits

- 11b** Amount from line 11a (adjusted gross income) **11b** 135647
- 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

- 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.

Standard deduction or itemized deductions (from Schedule A)

- 13a** Qualified business income deduction from Form 8995 or Form 8995-A **13a** 0
- b** Additional deductions from Schedule 1-A, line 38 **13b** 0
- 14** Add lines 12e, 13a, and 13b **14** 15750
- 15** Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income** **15** 119897
- 16** Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ **16** 21622
- 17** Amount from Schedule 2, line 3 **17** 0
- 18** Add lines 16 and 17 **18** 21622
- 19** Child tax credit or credit for other dependents from Schedule 8812 **19** 2200
- 20** Amount from Schedule 3, line 3 **20** 600
- 21** Add lines 19 and 20 **21** 2800
- 22** Subtract line 21 from line 18. If zero or less, enter -0- **22** 18822
- 23** Other taxes, including self-employment tax, from Schedule 2, line 21 **23** 109
- 24** Add lines 22 and 23. This is your **total tax** **24** 18931

Payments and Refundable Credits

- 25** Federal income tax withheld from:
- a** Form(s) 15-2 **25a** 21228
- b** Form(s) 1099 **25b** 0
- c** Other forms (see instructions) **25c** 0
- d** Add lines 25a through 25c **25d** 21228
- 26** 2025 estimated tax payments and amount applied from 2024 return **26** 0
- If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):
- 27a** Earned income credit (EIC) **27a** 0
- 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** 0
- 29** American opportunity credit from Form 8863, line 8 **29** 0
- 30** Refundable adoption credit from Form 8839, line 13 **30** 0
- 31** Amount from Schedule 3, line 15 **31** 0
- 32** Add lines 27a, 28, 29, 30, and 31. These are your **total other payments and refundable credits** **32** 0
- 33** Add lines 25d, 26, and 32. These are your **total payments** **33** 21228

Refund

- 34** If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** **34** 0
- 35a** Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐ **35a** 0
- 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** 0

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** 0
- 38** Estimated tax penalty (see instructions) **38** 0

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 _____ Phone no. _____ Person's 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 02/25/2026 Your occupation THERAPIST If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
- Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation _____ If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____

Phone no. _____ Email address KENNETH.SPEIGHTS@YAHOO.COM

Paid Preparer Use Only

- Preparer's name _____ Preparer's signature _____ Date 02/25/2026 PTIN _____ Check if: ☐ Self-employed
- Firm's name _____ Phone no. _____
- Firm's address _____ 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

KENNETH SPEIGHTS

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 0

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	0
2a	Alimony received	2a	0
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	-498
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684	4	0
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	0
6	Farm income or (loss). Attach Schedule F	6	0
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid:	7	0
8	Other income:		
a	Net operating loss	8a	(0)
b	Gambling	8b	0
c	Cancellation of debt	8c	0
d	Foreign earned income exclusion from Form 2555	8d	(0)
e	Income from Form 8853	8e	0
f	Income from Form 8889	8f	0
g	Alaska Permanent Fund dividends	8g	0
h	Jury duty pay	8h	0
i	Prizes and awards	8i	0
j	Activity not engaged in for profit income	8j	0
k	Stock options	8k	0
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	0
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	0
n	Section 951(a) inclusion (see instructions)	8n	0
o	Section 951A(a) inclusion (see instructions)	8o	0
p	Section 461(f) excess business loss adjustment	8p	0
q	Taxable distributions from an ABLE account (see instructions)	8q	0
r	Scholarship and fellowship grants not reported on Form 1040, line 1a or 1d	8r	0
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	(0)
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	0
u	Wages earned while incarcerated	8u	0
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	0
z	Other income. List type and amount:	8z	0
9	Total other income. Add lines 8a through 8z	9	0
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	-498

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

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

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. **02**

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

KENNETH SPEIGHTS

Your social security number

Part I Tax

1 Additions to tax:

a Excess advance premium tax credit repayment. Attach Form 8962

1a 0

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 0

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 0

d Recapture of net EPE from Form 4255, line 2a, column (i)

1d 0

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 0

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 0

y Other additions to tax (see instructions):

1y 0

z Add lines 1a through 1y

1z 0

2 Alternative minimum tax. Attach Form 6251

2 0

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

3 0

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions):

1 ☐ 4361

2 ☐ 4029

3 ☐

4 0

5 Social security and Medicare tax on unreported tip income. Attach Form 4137

5 0

6 Uncollected social security and Medicare tax on wages. Attach Form 8919

6 0

7 Total additional social security and Medicare tax. Add lines 5 and 6

7 0

8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐

8 0

9 Household employment taxes. Attach Schedule H

9 0

10 Reserved for future use

10

11 Additional Medicare Tax. Attach Form 8959

11 109

12 Net investment income tax. Attach Form 8960

12 0

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

13 0

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

14 0

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

15 0

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

16 0

(continued on page 2)

Part II Adjustments to Income

11	Educator expenses	11	0
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	0
13	Health savings account deduction. Attach Form 8889	13	0
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐	14	0
15	Deductible part of self-employment tax. Attach Schedule SE	15	0
16	Self-employed SEP, SIMPLE, and qualified plans	16	0
17	Self-employed health insurance deduction	17	0
18	Penalty on early withdrawal of savings	18	0
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	0
21	Student loan interest deduction	21	0
22	Reserved for future use	22	
23	Archer MSA deduction	23	0
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	0
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b	0
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	0
d	Reforestation amortization and expenses	24d	0
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	0
f	Contributions to section 501(c)(18)(D) pension plans	24f	0
g	Contributions by certain chaplains to section 403(b) plans	24g	0
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	0
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	0
j	Housing deduction from Form 2555	24j	0
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	0
z	Other adjustments. List type and amount:	24z	0
25	Total other adjustments. Add lines 24a through 24z	25	0
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	0

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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. **03**

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

KENNETH SPEIGHTS

Your social security number

[REDACTED]

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	0
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	600
3	Education credits from Form 8863, line 19	3	0
4	Retirement savings contributions credit. Attach Form 8880	4	0
5a	Residential clean energy credit from Form 5695, line 15	5a	0
b	Energy efficient home improvement credit from Form 5695, line 32	5b	0
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	0
b	Credit for prior year minimum tax. Attach Form 8801	6b	0
c	Adoption credit. Attach Form 8839	6c	0
d	Credit for the elderly or disabled. Attach Schedule R	6d	0
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	0
g	Mortgage interest credit. Attach Form 8996	6g	0
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	0
i	Qualified electric vehicle credit. Attach Form 8834	6i	0
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	0
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	0
l	Amount on Form 8978, line 14. See instructions	6l	0
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	0
z	Other nonrefundable credits. List type and amount:		
		6z	0
7	Total other nonrefundable credits. Add lines 6a through 6z	7	0
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	600

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	0
10	Amount paid with request for extension to file (see instructions)	10	0
11	Excess social security and tier 1 RRTA tax withheld	11	0
12	Credit for federal tax on fuels. Attach Form 4136	12	0
13	Other payments or refundable credits:		
a	Form 2439	13a	0
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b	0
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c	0
d	Deferred amount of net 965 tax liability (see instructions)	13d	0
z	Other refundable credits (see instructions):		
		13z	0
14	Total other payments or refundable credits. Add lines 13a through 13z	14	0
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	0

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

Schedule 3 (Form 1040) 2025 Created 11/17/25

Part II Other Taxes (continued)**17 Other additional taxes:****a** Recapture of other credits. List type, form number, and amount:**17a** 0**b** Recapture of federal mortgage subsidy. If you sold your home, see instructions**17b** 0**c** Additional tax on HSA distributions. Attach Form 8889**17c** 0**d** Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889**17d** 0**e** Additional tax on Archer MSA distributions. Attach Form 8853**17e** 0**f** Additional tax on Medicare Advantage MSA distributions. Attach Form 8853**17f** 0**g** Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property**17g** 0**h** Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A**17h** 0**i** Compensation you received from a nonqualified deferred compensation plan described in section 457A**17i** 0**j** Section 72(m)(5) excess benefits tax**17j** 0**k** Golden parachute payments**17k** 0**l** Tax on accumulation distribution of trusts**17l** 0**m** Excise tax on insider stock compensation from an expatriated corporation .**17m** 0**n** Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 .**17n** 0**o** Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR**17o** 0**p** Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund**17p** 0**q** Any interest from Form 8621, line 24**17q** 0**z** Any other taxes. List type and amount:**17z** 0**18** Total additional taxes. Add lines 17a through 17z **18** 0**19** Recapture of net EPE from Form 4255, line 1d, column (l) **19** 0**20** Section 965 net tax liability installment from Form 965-A **20** 0**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** 109

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

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.

GMP No. 1545-00/4

2025

Attachment
Sequence No. 09

Name of proprietor KENNETH SPEIGHTS		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) COUNSELING THERAPY,	B Enter code from instructions [REDACTED]	
C Business name. If no separate business name, leave blank. SPEIGHTS SUPPORT AND ADVANCEMENT LL	D Employer ID number (EIN) (see instr.) [REDACTED]	
E Business address (including suite or room no.) City, town or post office, state, and ZIP code [REDACTED]		
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 ☐ Yes ☒ No		
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	34771
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	34771
4 Cost of goods sold (from line 42)	4	0
5 Gross profit. Subtract line 4 from line 3	5	34771
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	0
7 Gross income. Add lines 5 and 6	7	34771

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

8 Advertising	8	6000	18 Office expense (see instructions)	18	0
9 Car and truck expenses (see instructions)	9	1432	19 Pension and profit-sharing plans	19	0
10 Commissions and fees	10	0	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	0	a Vehicles, machinery, and equipment	20a	0
12 Depreciation	12	0	b Other business property	20b	0
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	8086	21 Repairs and maintenance	21	0
14 Employee benefit programs (other than on line 19)	14	0	22 Supplies (not included in Part III)	22	1300
15 Insurance (other than health)	15	0	23 Taxes and licenses	23	0
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	206	a Travel	24a	6100
b Other	16b	0	b Deductible meals (see instructions)	24b	800
17 Legal and professional services	17	0	25 Utilities	25	0
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	35269	26 Wages (less employment credits)	26	0
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-498	27a Energy efficient commercial bldgs deduction (attach Form 7205)	27a	0
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	30	0	b Other expenses (from line 48)	27b	11345
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.	31	-498			

- 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.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☐ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation **35**

36 Purchases less cost of items withdrawn for personal use **36**

37 Cost of labor. Do not include any amounts paid to yourself **37**

38 Materials and supplies **38**

39 Other costs **39**

40 Add lines 35 through 39 **40**

41 Inventory at end of year **41**

42 **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4 **42**

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ____/____/____

44 Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:
a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No
b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-27a, or line 30.

FUEL FOR EQUIPMENT	850
INTERNET	2600
OUTINGS EVENTS FOR CLIENTS TO TAKE FOR THERAPY	5275
PHONE	1920
UNIFORMS	700
48 Total other expenses. Enter here and on line 27b	48 11345

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.**2025**Attachment
Sequence No. 179Name(s) shown on return
KENNETH SPEIGHTSBusiness or activity to which this form relates
COUNSELING THERAPY

Identifying number

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	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
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 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	0

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. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	0
15	Property subject to section 168(f)(1) election	15	0
16	Other depreciation (including ACRS)	16	0

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	8066
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						
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	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
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 instructions	22	8086
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	0
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	0

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, complete **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. See instructions						25	0	
26 Property used more than 50% in a qualified business use:								
PERSONAL MILEAGE	01-01-2023	100 %						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%						
		%						
		%						
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21	28	0						
29 Add amounts in column (i), line 26. Enter here and on line 7	29	0						

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "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.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles)	2046					
31 Total commuting miles driven during the year	0					
32 Total other personal (noncommuting) miles driven	0					
33 Total miles driven during the year. Add lines 30 through 32	2046					
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					
35 Was the vehicle used primarily by a more than 5% owner or related person?		X				
36 Is another vehicle available for personal use?		X				

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. See instructions.

	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? See instructions		

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) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year (see instructions):					
43 Amortization of costs that began before your 2025 tax year				43	0
44 Total. Add amounts in column (f). See the instructions for where to report				44	0

Depreciation Details Listing

business Name		COUNSELING THERAPY(16331 SE PEACH STREET)										
Name (s) shown on return		Address										
KENNETH SPEIGHTS		BLOUNTS TOWN FL 32424										
Social Security Number		[REDACTED]										
IO	Description	Date	Cost	Business Percentage	Section 179 / Prior year Section 179	Depreciation Basis	Life	Method	Current Depreciation	Accumulated Depreciation	Prior Expenses	Bonus Depreciation
1.	2019 HIGH COUNTRY TR	11102023	[REDACTED]	100%	0.00	42112.00	5	20% DB HY	8086.00	29984.00	21898.00	0.00
Total:			42112.00		0.00	42112.00			8086.00	29984.00	21898.00	0.00

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-0074

2025Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

KENNETH SPEIGHTS

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) Taxpayer identification number	(c) Qualified business income or (loss)
i	SPEIGHTS SUPPORT AND ADVANCEMENT LL		-498
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-498
3	Qualified business net (loss) carryforward from the prior year	3	0
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	0
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	0
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	0
11	Taxable income before qualified business income deduction (see instructions)	11	119897
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	119897
14	Income limitation. Multiply line 13 by 20% (0.20)	14	23979
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	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(498)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	0

C

Name(s) shown on your return	Identifying number
KENNETH SPEIGHTS	
OBI Calculation for SPEIGHTS SUPPORT AND	
OBI Amount:	\$ -498
OBI Final Amount:	\$ -498

Child and Dependent Care Expenses

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

Go to www.irs.gov/Form2441 for instructions and the latest information.

OMB no. 1545-0074

2025Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

KENNETH SPEIGHTS**A** You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box ☒**B** If you or your spouse was a student or was disabled during 2025 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box ☐**Part I** **Persons or Organizations Who Provided the Care—You must complete this part.**If you have more than three care providers, see the instructions and check this box ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2025? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
[REDACTED]	[REDACTED]	[REDACTED]	☐ Yes ☒ No	3800
			☐ Yes ☐ No	
			☐ Yes ☐ No	

Did you receive
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2025 but didn't pay them until 2026, or if you prepaid in 2025 for care to be provided in 2026, don't include these expenses in column (d) of line 2 for 2025. See the instructions.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2025 for the person listed in column (a)
First	Last			
[REDACTED]	[REDACTED]	[REDACTED]	☐	[REDACTED]
			☐	
			☐	

3 Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31**4** Enter your **earned income**. See instructions**5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**6** Enter the **smallest** of line 3, 4, or 5. If zero or less, enter -0-**7** Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11a**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:			If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$25,000—27,000		.29	\$37,000—39,000		.23
15,000—17,000		.34	27,000—29,000		.28	39,000—41,000		.22
17,000—19,000		.33	29,000—31,000		.27	41,000—43,000		.21
19,000—21,000		.32	31,000—33,000		.26	43,000—No limit		.20
21,000—23,000		.31	33,000—35,000		.25			
23,000—25,000		.30	35,000—37,000		.24			

9a Multiply line 6 by the decimal amount on line 8**b** If you paid 2024 expenses in 2025, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c**c** Add lines 9a and 9b and enter the result**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2

3	3000
4	135647
5	135647
6	3000
7	135647
8	0.2
9a	600
9b	0
9c	600
10	21622
11	600

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2025. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include the amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	0
13	Enter the amount, if any, you carried over from 2024 and used in 2025 during the grace period. See instructions	13	0
14	Enter the amount, if any, you forfeited or carried forward to 2026. See instructions	14	(0)
15	Combine lines 12 through 14. See instructions	15	0
16	Enter the total amount of qualified expenses incurred in 2025 for the care of the qualifying person(s)	16	0
17	Enter the smaller of line 15 or 16	17	0
18	Enter your earned income . See instructions	18	0
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	0
20	Enter the smallest of line 17, 18, or 19. If zero or less, enter -0-	20	0
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions	21	0
22	Is any amount on line 12 or 13 from your sole proprietorship or partnership? ☒ No. Enter -0-. ☐ Yes. Enter the amount here	22	0
23	Subtract line 22 from line 15	23	0
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	0
25	Excluded benefits. If you checked ☐ on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-	25	0
26	Taxable benefits. Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e	26	0

To claim the child and dependent care credit,
complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	0
28	Add lines 24 and 25	28	0
29	Subtract line 28 from line 27. If zero or less, stop . You can't take the credit. Exception. If you paid 2024 expenses in 2025, see the instructions for line 9b	29	0
30	Complete line 2 on page 1 of this form. Don't include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here	30	0
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	0

Additional Medicare Tax

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

OMB No. 1545-0074

2025

Attachment
Sequence No. 71

Name(s) shown on return

Your social security number

KENNETH SPEIGHTS

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	137123	
2	Unreported tips from Form 4137, line 6	2	0	
3	Wages from Form 8919, line 6	3	0	
4	Add lines 1 through 3	4	137123	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	125000	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		12123
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		109

Part II Additional Medicare Tax on Self-Employment Income

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

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

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

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		109
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	1988	
20	Enter the amount from line 1	20	137123	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	1988	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0
23	Additional Medicare Tax withholding on railroad retirement (RTTA) compensation from Form W-2, box 14 (see instructions)	23		0
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		0

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **47**

Name(s) shown on return

KENNETH SPEIGHTS

Your social security number

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11a of your Form 1040, 1040-SR, or 1040-NR	1	135647
2a	Enter income from Puerto Rico that you excluded	2a	0
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0
c	Enter the amount from line 15 of your Form 4563	2c	0
d	Add lines 2a through 2c	2d	0
3	Add lines 1 and 2d	3	135647
4	Number of qualifying children under age 17 with the required social security number	4	1
5	Multiply line 4 by \$2,200	5	2200
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	0
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	0
8	Add lines 5 and 7	8	2200
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	200000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	10	0
11	Multiply line 10 by 5% (0.05)	11	0
12	Is the amount on line 8 more than the amount on line 11? ☐ No. Stop here. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	2200
13	Enter the amount from Credit Limit Worksheet A	13	21022
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	2200

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040 or Form 1040-SR through line 27a (or Form 1040-NR through line 26) (also complete Schedule 3 (Form 1040), line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2025 Created 7/30/25

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

KENNETH SPEIGHTS

Spouse's name

Social security number

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	1	135647
2	Total tax	2	18931
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	21228
4	Amount you want refunded to you	4	
5	Amount you owe	5	0

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☐ I authorize _____ to enter or generate my PIN _____ as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing.
- ☒ 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 ► 02/25/2026

Spouse's PIN: check one box only

- ☐ I authorize _____ to enter or generate my PIN _____ as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing.
- ☐ 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.

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 ►

Star S Pickros

Date ►

02/25/2026

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

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15	Reserved for future use	15	
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit	16a	
b	Number of qualifying children under age 17 with the required social security number: _____ x \$1,700. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit TIP: The number of children you use for this line is the same as the number of children you used for line 4.	16b	
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)	18a	
b	Nontaxable combat pay (see instructions)	18b	
19	Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next, on line 16b, is the amount \$5,100 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20	

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions	21	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25	26	
	Next, enter the smaller of line 17 or line 26 on line 27.		

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	0
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Form **8867**

(Rev. November 2024)

Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and
Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status*
To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS.
 Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

For tax year
20 25Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

KENNETH SPEIGHTS

Preparer's name

Taxpayer identification number

Preparer tax identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).

☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	☒	☐	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following: • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s).	☒	☐	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s).	☒	☐	
List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☒	☐	☐
a Did you complete the required recertification Form 8862?	☐	☒	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2024)

INCOME REPORT SUMMARY

2025

TAXABLE INCOME

N2 : (3)

Employee Name	Employer Name	Wages
KENNETH SPEIGHTS	CALHOUN COUNTY SCHOO	
KENNETH SPEIGHTS	CITY OF BLOUNTSTOWN	\$763.28
KENNETH SPEIGHTS	VITALCORE HEALTH STRATEGI	
	Sub total:	

EXCESS ALLOWANCE

\$0.00

Total Wages, salaries, tips, etc.:

\$136144.89

SCHEDULE C : (1)

Proprietor	Principle Business Product	Net profit \ Loss
KENNETH SPEIGHTS	[NOT GIVEN]	\$ -498
	Sub total:	\$-498

Total Business income or (loss):

\$-498

1099 NEC : (1)

Recipient Name	Payer Name	Nonemployment Compensation
KENNETH SPEIGHTS	PANHANDLE THERAPY CENTER	\$ 34770.50 - INCOME REPORTED ON SCHEDULE C
	Sub total:	\$34770.50

TOTAL INCOME

\$135646.89

PERSONAL INFORMATION SHEET

2025

Primary taxpayer information

Spouse information

Name: KENNETH SPEIGHTS

SSN: [REDACTED]

Date of Birth: [REDACTED]

Occupation: THERAPIST

Other details: Blind [] Disabled [] Exemption [X] Blind [] Disabled [] Exemption []

Filing status: separate

Address information

Care of: Apt:

Address: 16331 SE PEACH STREET ...

City: BLOUNTSTOWN

State: FL

Zip: 32424

If foreign, Country:

E mail Address: KENNETH_SPEIGHTS@YAHOO.COM

Phone #1: CELL [REDACTED]

Phone #2: ()-

Resident State:

Dependent information

	#1	#2	#3	#4	#5
First Name:	[REDACTED]				
Last Name:	[REDACTED]				
SSN:	[REDACTED]				
Date of Birth:	[REDACTED]				
Relationship:	DAUGHTER				
CTC:	Yes				
EIC:	Yes				
Exemption:	Yes				

Return Information

Total income:	\$135647.00
Total Adjustment:	\$ 0.00
Adjusted Gross Income:	\$135647.00
Deduction:	\$15750.00
Taxable Income:	\$119897.00
AMT:	\$ 0.00
Total tax:	\$21622.00
Payments:	\$21228.00

Refund: \$ [REDACTED]

Disbursement details

[X] Direct Deposit / Debit [X] Federal [] State
[] Paper check [] Federal [] State

	#1	#2	#3
RTN:	[REDACTED]		
Acct No:	[REDACTED]		
Acct Type:	Checking		

Federal / State	Submission ID/DCN*	Comment	Return Status
Federal		Filed Form - 1040	NOT FILED
Fed-Ext (4868)			NOT FILED

* Submission ID consists of 20 characters, DCN consists of 14 characters.

Preparer:

	#1	#2	#3
Federal Charges:	\$ 305.00		
State Charges:	\$ 0.00		
Net Payable Amount:	\$ 305.00		
Payment Mode:	CREDIT CARD		
Payment Details:	Feb 25 2026 12:00PM		

Secondary Taxpayer Signature: _____ Date: _____