

2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 07/01/2026

General Information

Name: James W Westbrook

PID 311903

AGENCY INFORMATION

Organization	Suborganization	Title
Jackson County	Elected Constitutional Officer	County Commissioner, District 5

Net Worth

My Net Worth as of December 31, 2025 was \$ 8,757,783.95.

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 \$ 20,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
22-5N-09-0000-0060-0000 /80acres off Hartsfield Rd, Greenwood, FL	\$ 80,000.00
15-5N-09-0000-0090-0000/160 acres,Greenwood, FL	\$ 173,000.00
16-5N-09-0000-0060-0000/ 229.86 acres 5600 West Fork Lane 5600 West Fork Lane, Greenwood, FL	\$ 248,302.00

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Description of Asset	Value of Asset
21-5N-09-0000-0060-0000/ 10 acres	\$ 10,000.00
27-7N-09-0000-0090-0000/ 85.37acres with house at 5636 Gemstone Rd., Malone, FLd house at 5636 Gemstone Rd. with house	\$ 136,760.00
21-5N-09.0000-0030.0000/ 268.20 acres	\$ 268,200.00
32-5N-09-0000-0340-0000/ 20.54 acres	\$ 26,702.00
29-5N-09-0000-0020-0010 /45.64 acres	\$ 59,202.00
28-5N-09-0000-0030-0000/ 90.666/Poplar Sprgs Rd	\$ 117,858.00
20-6N-08-0000-0010-0010/40 acres/Speights Way	\$ 40,000.00
17-6N-08-0000-0080-0000/58.86 acres	\$ 58,560.00
16-6N-08-0000-0070-0010/80.25 acres/Hill Road	\$ 80,450.00
15-5N-09-0000-0050-0000/50acres	\$ 50,000.00
06-5N-09-0000-0340-0150/ 4076 Bryan st St house and lot	\$ 90,564.00
10-6N-09-0000-0300-0010/5024 Basswood Rd. house and lot	\$ 156,259.00
11-4N-10-0202-0080-0020/4787 Dean Rd, Marianna, FLhouse and lot	\$ 78,666.00
10-6N-09-0000-0300-0010 vacant lot on Basswood Rd	\$ 1,870.00
American Funds (retirement)	\$ 264,203.88
First Eagle Funds Class A IRA	\$ 319,699.67
Mutual Funds/Franklin Templeton	\$ 413,292.39
Mutual funds American Funds (retirement)	\$ 264,203.88
CD/ First State Bank of Blakely, GA	\$ 2,258,181.48
Business worth/ J & W Well Drilling	\$ 1,000,000.00
Peoples South Bank (personal checking)	\$ 1,127,803.75
Truist Bank retirement funds	\$ 74,757.25
Truist Bank Checking	\$ 3,021.34
Regions Bank checking (well business)	\$ 175,006.34
Peoples South Bank (farm checking)	\$ 119,110.53
Farm buildings and equipment	\$ 500,000.00
American Balanced Funds	\$ 127,682.62

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Description of Asset	Value of Asset
First Eagle Overseas Fund	\$ 434,427.82

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

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

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.

James W Westbrook

Digitally signed: 07/01/2026

Filed with COE: 07/01/2026

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

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

Your first name and middle initial **JAMEY W.** Last name **WESTBROOK** Your social security number

If joint return, spouse's first name and middle initial **GAYLE K.** Last name **WESTBROOK** Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. **P.O. BOX 135** Apt. no. Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☒

City, town, or post office. If you have a foreign address, also complete spaces below. **BASCOM** State **FL** ZIP code **32423** 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)

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 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				
(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) STMT 2	1a 46,986.
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	b Household employee wages not reported on Form(s) W-2	1b
If you did not get a Form W-2, see instructions.	c Tip income not reported on line 1a (see instructions)	1c
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d
	e Taxable dependent care benefits from Form 2441, line 26	1e
	f Employer-provided adoption benefits from Form 8839, line 31	1f
	g Wages from Form 8919, line 6	1g
	h Other earned income (see instructions). Enter type and amount:	1h
	i Nontaxable combat pay election (see instructions) 1i	
	z Add lines 1a through 1h	1z 46,986.
Attach Sch. B if required.	2a Tax-exempt interest	2a
	3a Qualified dividends 12,790.	3a 12,790.
	c Check if your child's dividends are included in 1 Line 3a 2 Line 3b	3b 30,379.
	4a IRA distributions	4a
	c Check if (see instructions) 1 Rollover 2 QCD 3	4b 32,891.
	5a Pensions and annuities 632,115.	5a 123,260.
	c Check if (see instructions) 1 Rollover 2 PSO 3	5b 53,550.
	6a Social security benefits 63,000.	6a
	c If you elect to use the lump-sum election method, check here (see instructions)	
	d If you are married filing separately & lived apart from your spouse the entire year (see inst.), check here	
	7a Capital gain or (loss). Attach Schedule D if required	7a 130,583.
	b Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)	
	8 Additional income from Schedule 1, line 10	8 157,020.
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9 677,640.
	10 Adjustments to income from Schedule 1, line 26	10 34,760.
	11a Subtract line 10 from line 9. This is your adjusted gross income	11a 642,880.

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	642,880.
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)	12e	34,700.
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	19,684.
b	Additional deductions from Schedule 1-A, line 38	13b	
14	Add lines 12e, 13a, and 13b	14	54,384.
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	588,496.
16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	118,090.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	118,090.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	1,307.
21	Add lines 19 and 20	21	1,307.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	116,783.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	27,373.
24	Add lines 22 and 23. This is your total tax	24	144,156.

Standard deduction for -

- Single or Married filing separately, \$15,750
- Married filing jointly or Qualifying surviving spouse, \$31,500
- Head of household, \$23,625
- If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

Payments and Refundable Credits

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099 SEE STATEMENT 11	25b	18,079.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	18,079.
26	2025 estimated tax payments and amount applied from 2024 return	26	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):		
27a	Earned income credit (EIC)	27a	
b	Clergy filing Schedule SE (see instructions)		
c	If you do not want to claim the EIC, check here		
28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Refundable adoption credit from Form 8839, line 13	30	
31	Amount from Schedule 3, line 15	31	41,153.
32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32	41,153.
33	Add lines 25d, 26, and 32. These are your total payments	33	59,232.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
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	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe.	37	87,248.
	For details on how to pay, go to www.irs.gov/Payments or see instructions		
38	Estimated tax penalty (see instructions)	38	2,324.

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.	Personal identification number (PIN)
SARA HUGHES, CPA	850-526-3207	

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.		If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Your signature	Date	Your occupation
		SELF-EMPLOYED
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation
		RETIRED
Phone no.	Email address	

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
	SARA HUGHES, CPA, CFE	SARA HUGHES, CPA, CFE	06/22/26	P00094714	
Firm's name	CRI ADVISORS, LLC				Phone no. 850.526.3207
Firm's address	4267 LAFAYETTE STREET				Firm's EIN
	MARIANNA, FL 32447				** - ***5061

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

JAMEY W. & GAYLE K. WESTBROOK

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	89,457.
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	67,563.
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	157,020.

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

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

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	6,320.
16	Self-employed SEP, SIMPLE, and qualified plans	16	16,627.
17	Self-employed health insurance deduction	17	11,813.
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	34,760.

Schedule 1 (Form 1040) 2025

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

JAMEY W. & GAYLE K. WESTBROOK

Your social security number

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	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	12,640.
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	14,733.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount	17a	
b	Recapture of federal mortgage subsidy. If you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Recapture of net EPE from Form 4255, line 1d, column (i)	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	27,373.

Schedule 2 (Form 1040) 2025

SCHEDULE 1-A
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Deductions**

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. **1A**

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

JAMEY W. & GAYLE K. WESTBROOK

Your social security number

Part I Modified Adjusted Gross Income (MAGI) Amount

1	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b	1	642,880.
2a	Enter any income from Puerto Rico that you excluded	2a	
b	Enter the amount from Form 2555, line 45	2b	
c	Enter the amount from Form 2555, line 50	2c	
d	Enter the amount from Form 4563, line 15	2d	
e	Add lines 2a, 2b, 2c, and 2d	2e	
3	Add lines 1 and 2e	3	642,880.

Part II No Tax on Tips

Caution: Fill out Part II only if you received qualified tips. These tips must have been received in an occupation listed at IRS.gov/TippedOccupations. You and/or your spouse who received qualified tips must have a valid social security number to claim the deduction. If married, you must file jointly to claim this deduction. See instructions.

4	Qualified tips received as an employee. If you received tips as an employee with respect to employment with more than one employer, enter -0- on lines 4a and 4b and see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions.		
a	Enter qualified tips included on Form W-2, box 7, but see the instructions if Form W-2, box 5 is more than \$176,100 or you received tips that are not subject to social security and Medicare taxes	4a	
b	Qualified tips included on Form 4137, line 1, row A, column (c). If Form 4137 is not filed, enter -0-	4b	
c	If you only received qualified tips as an employee with respect to employment with one employer, enter the larger of line 4a or line 4b. Otherwise, see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions	4c	
5	Qualified tips received in the course of a trade or business. Qualified tip amount included in Form 1099-NEC, box 1; Form 1099-MISC, box 3; or Form 1099-K, box 1a. Do not enter more than the net profit from the trade or business. If you received qualified tips in the course of more than one trade or business or in more than one occupation, see instructions	5	
6	Add lines 4c and 5	6	
7	Enter the smaller of the amount on line 6 or \$25,000	7	
8	Enter the amount from line 3	8	
9	Enter \$150,000 (\$300,000 if married filing jointly)	9	
10	Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13	10	
11	Divide line 10 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	11	
12	Multiply line 11 by \$100	12	
13	Qualified tips deduction. Subtract line 12 from line 7. If zero or less, enter -0-	13	

Part III No Tax on Overtime

Caution: Fill out Part III only if you received qualified overtime compensation. You and/or your spouse who received the qualified overtime compensation must have a valid social security number to claim this deduction. If married, you must file jointly to claim this deduction. See instructions.

14a	Qualified overtime compensation included in Form W-2, box 1. If you received qualified overtime compensation not reported on Form W-2, box 1, see instructions	14a	
b	Qualified overtime compensation included in Form 1099-NEC, box 1 or Form 1099-MISC, box 3 (see instructions)	14b	
c	Add lines 14a and 14b	14c	
15	Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly)	15	
16	Enter the amount from line 3	16	
17	Enter \$150,000 (\$300,000 if married filing jointly)	17	
18	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21	18	
19	Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	19	
20	Multiply line 19 by \$100	20	
21	Qualified overtime compensation deduction. Subtract line 20 from line 15. If zero or less, enter -0-	21	

Part IV No Tax on Car Loan Interest

Caution: Fill out Part IV only if you, or your spouse if married filing jointly, paid or accrued qualified passenger vehicle loan interest (QPVL). Column (iii) is the total QPVL paid in 2025 less the amounts reported in column (ii). See instructions.

22 Applicable passenger vehicle (see instructions). If more than two VINs, see instructions.

(i) Vehicle identification number (VIN)		Interest for this loan:	
		(ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A
a			
b			
23	Add lines 22a and 22b, column (iii)	23	
24	Enter the smaller of the amount on line 23 or \$10,000	24	
25	Enter the amount from line 3	25	
26	Enter \$100,000 (\$200,000 if married filing jointly)	26	
27	Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30	27	
28	Divide line 27 by \$1,000. If the resulting number isn't a whole number, increase the result to the next higher whole number. (For example, increase 1.5 to 2, and increase 0.05 to 1.)	28	
29	Multiply line 28 by \$200	29	
30	Qualified passenger vehicle loan interest deduction. Subtract line 29 from line 24. If zero or less, enter -0-	30	

Part V Enhanced Deduction for Seniors

Caution: You and/or your spouse must have a valid social security number. If married, you must file jointly to claim this deduction.

See instructions.

31	Enter the amount from line 3	31	642,880.
32	Enter \$75,000 (\$150,000 if married filing jointly)	32	150,000.
33	Subtract line 32 from line 31. If zero or less, enter \$6,000 on line 35	33	492,880.
34	Multiply line 33 by 6% (0.06)	34	29,573.
35	Subtract line 34 from \$6,000. If zero or less, enter -0-	35	0.
36a	If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35	36a	
b	If you are married filing jointly, your spouse has a valid social security number (see instructions), and your spouse was born before January 2, 1961, enter the amount from line 35	36b	
37	Enhanced deduction for seniors. Add lines 36a and 36b	37	

Part VI Total Additional Deductions

38	Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c	38	
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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

JAMEY W. & GAYLE K. WESTBROOK

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	1,307.
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	1,307.

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	40,000.
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	1,153.
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b	
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other refundable credits (see instructions):	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	41,153.

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

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

**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**

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

Go to www.irs.gov/Form2210 for instructions and the latest information.

Name(s) shown on tax return

Identifying number

JAMEY W. & GAYLE K. WESTBROOK**Do You Have To File Form 2210?**

Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000?	Yes	Don't file Form 2210. You don't owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You don't owe a penalty. Don't file Form 2210 unless box E in Part II applies, then file page 1 of Form 2210.
No		
You may owe a penalty. Does any box in Part II below apply?	Yes	You must file Form 2210. Does box B, C, or D in Part II apply?
No		
Don't file Form 2210. You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but don't file Form 2210 .		
	No	You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but file only page 1 of Form 2210 .
	Yes	You must figure your penalty.

Part I Required Annual Payment

1	Enter your 2025 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	116,783.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	27,373.
3	Other payments and refundable credits (see instructions)	3	(1,153.)
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	4	143,003.
5	Multiply line 4 by 90% (0.90)	5	128,703.
6	Withholding taxes. Don't include estimated tax payments. See instructions	6	18,079.
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	7	124,924.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	67,993.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	67,993.

Next: Is line 9 more than line 6?

No. You **don't** owe a penalty. **Don't file Form 2210** unless box E below applies.☒ Yes. You may owe a penalty, but **don't file Form 2210** unless one or more boxes in Part II below applies.

• If box B, C, or D applies, you must figure your penalty and file Form 2210.

• If box A or E applies (but not B, C, or D), file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210**.**Part II Reasons for Filing.** Check applicable boxes. If none apply, **don't file Form 2210**.

- A** You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B** You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** You filed or are filing a joint return for either 2024 or 2025, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box B, C, or D applies).

Part III Penalty Computation (See the instructions if you're filing Form 1040-NR.)

Section A - Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/25	(b) 6/15/25	(c) 9/15/25	(d) 1/15/26
10 Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions	10	16,998.	16,998.	16,998.	16,999.
11 Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. Don't file Form 2210 unless you checked a box in Part II	11	4,520.	4,520.	4,520.	4,519.

Complete lines 12 through 18 of one column before going to line 12 of the next column.

12 Enter the amount, if any, from line 18 in the previous column	12				
13 Add lines 11 and 12	13		4,520.	4,520.	4,519.
14 Add the amounts on lines 16 and 17 in the previous column	14		12,478.	24,956.	37,434.
15 Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11	15	4,520.	0.	0.	0.
16 If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		7,958.	20,436.	
17 Underpayment. If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	12,478.	16,998.	16,998.	16,999.
18 Overpayment. If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Section B - Figure the Penalty (Use the Worksheet for Form 2210, Part III, Section B - Figure the Penalty in the instructions.)

19 Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B - Figure the Penalty. Include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. Don't file Form 2210 unless you checked a box in Part II	19	2,324.
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Form 2210 (2025)

SEE ATTACHED WORKSHEET

UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) JAMEY W. & GAYLE K. WESTBROOK					Identifying Number	
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty	
		-0-				
04/15/25	16,998.	16,998.				
04/15/25	-4,520.	12,478.	61	.000191781	146.	
06/15/25	16,998.	29,476.				
06/15/25	-4,520.	24,956.	92	.000191781	440.	
09/15/25	16,998.	41,954.				
09/15/25	-4,520.	37,434.	122	.000191781	876.	
01/15/26	16,999.	54,433.				
01/15/26	-4,519.	49,914.	90	.000191781	862.	
Penalty Due (Sum of Column F).					2,324.	

* Date of estimated tax payment, withholding credit date or installment due date.

SCHEDULE B
(Form 1040)

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

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **08**

JAMEY W. & GAYLE K. WESTBROOK

Your social security number

Part I

Interest

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

FIRST STATE BANK OF BLAKELY

FIRST STATE BANK OF BLAKELY

PEOPLESSOUTH BANK

PEOPLESSOUTH BANK

WESTFORK INT INC

NATIONAL FINANCIAL SERVICES LLC

DEPARTMENT OF THE TREASURY

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

Amount

1,815.

98,823.

218.

1,728.

358.

18.

11.

- 2 Add the amounts on line 1

- 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

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

102,971.

102,971.

Part II

Ordinary Dividends

- 5 List name of payer:

AMERICAN BALANCED A

FIRST EAGLE OVERSEAS CLASS A

TEMPLETON WORLDWIDE INC.

TEMPLETON WORLDWIDE INC.

TEMPLETON WORLDWIDE INC.

NATIONAL FINANCIAL SERVICES LLC

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.

2,030.

22,657.

2,970.

1,186.

1,407.

129.

- 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.

30,379.

Part III

Foreign Accounts and Trusts

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

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

- 7a At any time during 2025, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- 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
- b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:
- 8 During 2025, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Yes	No
	X
	X

Interest and Dividend Summary

Name: JAMEY W. & GAYLE K. WESTBROOK

FEIN/SSN:

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	FIRST STATE BANK OF BLAKELY	1,815.							
B	FIRST STATE BANK OF BLAKELY	98,823.							
C	PEOPLESSOUTH BANK	218.							
D	PEOPLESSOUTH BANK	1,728.							
E	WESTFORK INT INC	358.							
F	AMERICAN BALANCED A							2,030.	852.
G	FIRST EAGLE OVERSEAS CLASS A							22,657.	8,095.
H	NATIONAL FINANCIAL SERVICES LLC	18.							
I	TEMPLETON WORLDWIDE INC.							2,970.	1,173.
J	TEMPLETON WORLDWIDE INC.							1,186.	1,186.
K	TEMPLETON WORLDWIDE INC.							1,407.	1,407.
Totals		102,971.						30,379.	12,790.

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									
C									
D									
E									
F	6,058.				22.				
G	12,146.			145.					931.
H									
I	369.								376.
J	19,076.								
K	4,614.								
Totals	42,464.			145.	26.				1,307.

01-25

Interest and Dividend Summary

Name: JAMEY W. & GAYLE K. WESTBROOK

FEIN/SSN:

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	NATIONAL FINANCIAL SERVICES LLC [REDACTED]							129.	77.
B	DEPARTMENT OF THE TREASURY	11.							
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals									

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A	201.				4.				
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals									

Totals
04-01-25

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service
Name of proprietor

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.

OMB No. 1545-0074

2025
Attachment
Sequence No. **09**

JAMEY W. WESTBROOK

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

WATER WELL DRILLING

Social security number (SSN)

B Enter code from instructions

238990

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

J & W WELL DRILLING

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

E Business address (including suite or room no.)

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

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	417,714.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	417,714.
4 Cost of goods sold (from line 42)	4	198,829.
5 Gross profit. Subtract line 4 from line 3	5	218,885.
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	218,885.

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

8 Advertising	8	1,248.	18 Office expense	18	5,669.
9 Car and truck expenses (see instructions)	9	40.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	23,251.	21 Repairs and maintenance	21	13,784.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	10,004.
15 Insurance (other than health)	15	38,827.	23 Taxes and licenses	23	1,598.
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b	431.	b Deductible meals (see instructions)	24b	6.
17 Legal and professional services	17	4,838.	25 Utilities	25	6,084.
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	129,428.	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	89,457.	27 a Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.			b Other expenses (from line 48)	27b	23,648.
Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____.			30		
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 .			31		89,457.
• 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 .			32a		All investment is at risk.
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.			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? If "Yes," attach explanation			
		☐ Yes ☐ No		
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	159,150.	
37	Cost of labor. Do not include any amounts paid to yourself	37	39,679.	
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40	198,829.	
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	198,829.	

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
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
47 a	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.

TELEPHONE	6,063.
POSTAGE	72.
SMALL TOOLS	10,452.
FUEL & OIL	6,924.
BANK FEES	137.
48 Total other expenses. Enter here and on line 27b	23,648.

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

JAMEY W. & GAYLE K. WESTBROOK

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				
2 Totals for all transactions reported on Form(s) 8949 with Box B or Box H checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C or Box I checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 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 page 2				7

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	275,000.	186,881.		88,119.
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 STMT 13				13 42,464.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15 130,583.

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

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

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	130,583.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet SEE STATEMENT 14	18	145.
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☒ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7a, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	()
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2025

Schedule D Tax Worksheet

Name(s) shown on return	Your SSN
JAMEY W. & GAYLE K. WESTBROOK	

Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero and lines 15 and 16 of Schedule D are gains or if you file Form 4952 and you have an amount on line 4g, even if you don't need to file Schedule D. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16, (or in the instructions for Form 1040-NR, line 16) to figure your tax. Before completing this worksheet, complete Form 1040, 1040-SR, or 1040-NR through line 15.

Exception: Don't use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less and you have no qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a; or
- Form 1040, 1040-SR, or 1040-NR, line 15, is zero or less.

Instead, see the instructions for Form 1040, line 16 (or Form 1040-NR, line 16).

1. Enter your taxable income from Form 1040, 1040-SR, or 1040-NR, line 15. (However, if you are filing Form 2555 (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions for Form 1040, line 16.) 1. 588,496.
2. Enter your qualified dividends from Form 1040, 1040-SR, or 1040-NR, line 3a 2. 12,790.
3. Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g 3. _____
4. Enter the amount from Form 4952, line 4e* 4. _____
5. Subtract line 4 from line 3. If zero or less, enter -0- 5. 0.
6. Subtract line 5 from line 2. If zero or less, enter -0- 6. 12,790.
7. Enter the **smaller** of line 15 or line 16 of Sch. D 7. 130,583.
8. Enter the **smaller** of line 3 or line 4 8. _____
9. Subtract line 8 from line 7. If zero or less, enter -0- 9. 130,583.
10. Add lines 6 and 9 10. 143,373.
11. Add lines 18 and 19 of Schedule D** 11. 145.
12. Enter the **smaller** of line 9 or line 11 12. 145.
13. Subtract line 12 from line 10 13. 143,228.
14. Subtract line 13 from line 1. If zero or less, enter -0- 14. 445,268.
15. Enter:
 - \$48,350 if single or married filing separately;
 - \$96,700 if married filing jointly or qualifying surviving spouse; or
 - \$64,750 if head of household.15. 96,700.
16. Enter the **smaller** of line 1 or line 15 16. 96,700.
17. Enter the **smaller** of line 14 or line 16 17. 96,700.
18. Subtract line 10 from line 1. If zero or less, enter -0- 18. 445,123.
19. Enter the **smaller** of line 1 or:
 - \$197,300 if single or married filing separately;
 - \$394,600 if married filing jointly or qualifying surviving spouse; or
 - \$197,300 if head of household.19. 394,600.
20. Enter the **smaller** of line 14 or line 19 20. 394,600.
21. Enter the **larger** of line 18 or line 20 21. 445,123.
22. Subtract line 17 from line 16. This amount is taxed at 0% 22. 0.

If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.

23. Enter the **smaller** of line 1 or line 13 23. 143,228.
24. Enter the amount from line 22. (If line 22 is blank, enter -0-) 24. 0.
25. Subtract line 24 from line 23. If zero or less, enter -0- 25. 143,228.
26. Enter:
 - \$533,400 if single;
 - \$300,000 if married filing separately;
 - \$600,050 if married filing jointly or qualifying surviving spouse; or
 - \$566,700 if head of household.26. 600,050.
27. Enter the **smaller** of line 1 or line 26 27. 588,496.
28. Add lines 21 and 22 28. 445,123.
29. Subtract line 28 from line 27. If zero or less, enter -0- 29. 143,373.
30. Enter the **smaller** of line 25 or line 29 30. 143,228.

Schedule D Tax Worksheet - Continued

31. Multiply line 30 by 15% (0.15)	31.	21,484.
32. Add lines 24 and 30	32.	143,228.
If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.		
33. Subtract line 32 from line 23	33.	0.
34. Multiply line 33 by 20% (0.20)	34.	0.
If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.		
35. Enter the smaller of line 9 above or Schedule D, line 19	35.	
36. Add lines 10 and 21	36.	
37. Enter the amount from line 1 above	37.	
38. Subtract line 37 from line 36. If zero or less, enter -0-	38.	
39. Subtract line 38 from line 35. If zero or less, enter -0-	39.	
40. Multiply line 39 by 25% (0.25)	40.	
If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.		
41. Add lines 21, 22, 30, 33, and 39	41.	588,351.
42. Subtract line 41 from line 1	42.	145.
43. Multiply line 42 by 28% (0.28)	43.	41.
44. Figure the tax on the amount on line 21 . If the amount on line 21 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 21 is \$100,000 or more, use the Tax Computation Worksheet	44.	96,565.
45. Add lines 31, 34, 40, 43, and 44	45.	118,090.
46. Figure the tax on the amount on line 1 . If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	46.	145,068.
47. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 45 or line 46. Also, include this amount on Form 1040, 1040-SR, or 1040-NR, line 16. (If you are filing Form 2555, don't enter this amount on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040.)	47.	118,090.

* If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

** If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet in the instructions for Form 1040, line 16, before completing this line.

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

JAMEY W. & GAYLE K. WESTBROOK**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☐ No

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A						
B						
C						
D						

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a Totals				
b Totals				
30 Add columns (h) and (k) of line 29a				30
31 Add columns (g), (i), and (j) of line 29b				31 ()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below					39

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	67,563.
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	67,563.
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	131,247.
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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)

JAMEY W. WESTBROOK

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.

SEE STATEMENT 15

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

89,457.

3 Combine lines 1a, 1b, and 2

3

89,457.

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

4a

82,614.

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

82,614.

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

6 Add lines 4c and 5b

6

82,614.

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

48,471.

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

48,471.

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

9

127,629.

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

10

10,244.

11 Multiply line 6 by 2.9% (0.029)

11

2,396.

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

12,640.

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

6,320.

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

Schedule SE (Form 1040) 2025 Created 5/7/25

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$10,860, **or** (b) your net farm profits² were less than \$7,840.

14	Maximum income for optional methods	14	\$7,240
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$7,240. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$7,840 and also less than 72.189% of your gross nonfarm income,⁴ **and** (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Schedule SE (Form 1040) 2025

Foreign Tax Credit

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

Name **JAMEY W. & GAYLE K. WESTBROOK** Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a Section 951A category income **c** Passive category income **e** Section 901(j) income **g** Lump-sum distributions
b Foreign branch category income **d** ☒ General category income **f** Certain income re-sourced by treaty

h Resident of (name of country) **UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. territory, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. territory, use a separate column and line for each country or territory.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Territory			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. territory	OTHER COUNTRIES			
1a Gross income from sources within country shown above and of the type checked above:				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related :				
a Certain itemized deductions or standard deduction (see instructions)	34,700.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	34,700.			
d Gross foreign source income				
e Gross income from all sources	870,752.			
f Divide line 3d by line 3e	.000000000			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued							(u) Total foreign taxes paid or accrued (add cols. (q) through (t))	
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				(t) Other foreign taxes paid or accrued
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents and royalties	(s) Interest	
A										
B										
C										
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2										8

For Paperwork Reduction Act Notice, see instructions.

Part III Figuring the Credit

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	
10 Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) ☐ (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	
11 Add lines 9 and 10	11	
12 Reduction in foreign taxes	12	
13 Taxes reclassified under high tax kickout	13	
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	
15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	
16 Adjustments to line 15	16	
17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, skip line 18 and enter -0- on line 19.)	17	
18 Individuals: Enter the sum of (i) Form 1040, 1040-SR, or 1040-NR, line 11b, minus Form 1040, 1040-SR, or 1040-NR, line 14, and (ii) Schedule 1-A (Form 1040), line 37. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	.00000
20 Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. Estates and trusts: See instructions Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20	118,090.
21 Multiply line 20 by line 19 (maximum amount of credit)	21	
22 Increase in limitation (section 960(c)) (see instructions)	22	
23 Add lines 21 and 22	23	
24 Enter the smaller of line 14 or line 23. Enter here and on the appropriate line of Part IV. See instructions	24	

Part IV Summary of Separate Credits From Parts III (Enter amounts from Part III, line 24, for each applicable category of income. Don't include taxes paid to sanctioned countries.) See instructions.

25 Credit for taxes on section 951A category income	25	
26 Credit for taxes on foreign branch category income	26	
27 Credit for taxes on passive category income	27	1,307.
28 Credit for taxes on general category income	28	
29 Credit for taxes on section 901(j) income	29	
30 Credit for taxes on certain income re-sourced by treaty	30	
31 Credit for taxes on lump-sum distributions	31	
32 Add lines 25 through 31	32	1,307.
33 Enter the smaller of line 20 or line 32	33	1,307.
34 Reduction of credit for international boycott operations	34	
35 Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35	1,307.

Form 1116 (2025)

Foreign Tax Credit

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

Name **JAMEY W. & GAYLE K. WESTBROOK** Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a Section 951A category income **c** ☒ Passive category income **e** Section 901(j) income **g** Lump-sum distributions
b Foreign branch category income **d** General category income **f** Certain income re-sourced by treaty

h Resident of (name of country) **UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. territory, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. territory, use a separate column and line for each country or territory.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Territory			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. territory OTHER COUNTRIES				
1a Gross income from sources within country shown above and of the type checked above:				
	20,117.			1a 20,117.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	34,700.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	34,700.			
d Gross foreign source income	25,627.			
e Gross income from all sources	870,752.			
f Divide line 3d by line 3e	.029430883			
g Multiply line 3c by line 3f	1,021.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	1,021.			6 1,021.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 19,096.

Part II Foreign Taxes Paid or Accrued

SEE STATEMENT 16

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))	
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest		(q) Dividends			(r) Rents and royalties
A	1099 TAX						1,307.				1,307.
B											
C											
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2											8 1,307.

For Paperwork Reduction Act Notice, see instructions.

Part III Figuring the Credit

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	1,307.	
10 Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) ☐ (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11 Add lines 9 and 10	11	1,307.	
12 Reduction in foreign taxes	12		
13 Taxes reclassified under high tax kickout	13		
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		1,307.
15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	19,096.	
16 Adjustments to line 15	16		
17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, skip line 18 and enter -0- on line 19.)	17	19,096.	
18 Individuals: Enter the sum of (i) Form 1040, 1040-SR, or 1040-NR, line 11b, minus Form 1040, 1040-SR, or 1040-NR, line 14, and (ii) Schedule 1-A (Form 1040), line 37. Estates and trusts: Enter your taxable income without the deduction for your exemption SEE STATEMENT 17	18	503,298.	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		.03794
20 Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. Estates and trusts: See instructions	20		118,090.
Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.			
21 Multiply line 20 by line 19 (maximum amount of credit)	21		4,480.
22 Increase in limitation (section 960(c)) (see instructions)	22		
23 Add lines 21 and 22	23		4,480.
24 Enter the smaller of line 14 or line 23. Enter here and on the appropriate line of Part IV. See instructions	24		1,307.

Part IV Summary of Separate Credits From Parts III (Enter amounts from Part III, line 24, for each applicable category of income. Don't include taxes paid to sanctioned countries.) See instructions.

25 Credit for taxes on section 951A category income	25		
26 Credit for taxes on foreign branch category income	26		
27 Credit for taxes on passive category income	27		
28 Credit for taxes on general category income	28		
29 Credit for taxes on section 901(j) income	29		
30 Credit for taxes on certain income re-sourced by treaty	30		
31 Credit for taxes on lump-sum distributions	31		
32 Add lines 25 through 31	32		
33 Enter the smaller of line 20 or line 32	33		
34 Reduction of credit for international boycott operations	34		
35 Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35		

Credit for Federal Tax Paid on FuelsGo to www.irs.gov/Form4136 for instructions and the latest information.

Name (as shown on your income tax return)

Taxpayer identification number

JAMEY W. & GAYLE K. WESTBROOK**Caution:**

You must have owned or operated a business and conducted a qualifying business activity with qualifying use of qualifying fuels, and meet other requirements to have qualified gallons that are eligible for the credit for federal tax paid on fuels (fuel tax credit) (see instructions for exemption).

The person(s) signing the return with which this form is filed are declaring, under penalty of perjury, that the return and accompanying schedules, statements, and any other attachments are true, correct, and complete to the best of the signer's knowledge and belief. That declaration includes all amounts reported and all credits claimed on this form. It also includes certifying that all the statements for certain lines below are true as well.

You have the name and address of the person who sold the fuel to you and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, you haven't waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), a certificate hasn't been provided to the credit card issuer. For type of use 2, the equipment or vehicle used wasn't a highway vehicle, which generally means that it wasn't registered or required to be registered for use on public highways.

Part I Information About Your Business

(A) Do you have a qualifying business or business activity with qualifying usage of qualifying fuels eligible for the fuel tax credit?

☒ Yes No If "No," don't file this form (see instructions for exemption).(B) If "Yes," how many different business activities do you have that qualify for this credit? **1**

If you have more than one qualifying business activity, complete and file a separate Schedule A (Form 4136) for each business activity, enter the totals from all Schedules A (Form 4136) on Form 4136, and enter information about the business activity generating the most credit below.

(C) Business name (if applicable) _____

(D) EIN (if applicable) _____

(E) Principal Business Activity Code _____

(F) Enter the information for the equipment for which most of the fuel was used for this business. See instructions.

(i) Make _____

(ii) Model _____

(iii) Type of equipment _____

Part II Credits**1 Nontaxable Use of Gasoline**

Note: CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Off-highway business use	2	\$.183	2150	\$	\$ 393.	362
b Use on a farm for farming purposes	1	.183				
c Other nontaxable use (see Caution above line 1)		.183				
d Exported	3	.184				411

2 Nontaxable Use of Aviation Gasoline

a Use in commercial aviation (other than foreign trade)		\$.15		\$	\$	354
b Other nontaxable use (see Caution above line 1)		.193				324
c Exported	3	.194				412
d LUST tax on aviation fuels used in foreign trade	9	.001				433

3 Nontaxable Use of Undyed Diesel Fuel

You certify the following. The diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here _____

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Nontaxable use		\$.243		\$	\$ 760.	360
b Use on a farm for farming purposes	1	.243	3126			
c Use in trains		.243				
d Use in certain intercity and local buses (see Caution above line 1)		.17				350
e Exported	3	.244				413

For Paperwork Reduction Act Notice, see the separate instructions.

Form **4136** (2025) Created 12/18/25

Part II Credits (continued)**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

You certify the following. The kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Nontaxable use taxed at \$.244		\$.243	}	\$	\$	346
b Use on a farm for farming purposes	1	.243				
c Use in certain intercity and local buses (see Caution above line 1)		.17				347
d Exported	3	.244				414
e Nontaxable use taxed at \$.044		.043				377
f Nontaxable use taxed at \$.219		.218				369

5 Kerosene Used in Aviation

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$.200		\$	\$	417
b Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219		.175				355
c Nontaxable use (other than use by state or local government) taxed at \$.244		.243				346
d Nontaxable use (other than use by state or local government) taxed at \$.219		.218				369
e LUST tax on aviation fuels used in foreign trade	9	.001				433

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the diesel fuel didn't contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here

	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Use by a state or local government	\$.243		\$	\$	360
b Use in certain intercity and local buses	.17				350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene for Use in Aviation)

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the kerosene didn't contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here

	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Use by a state or local government	\$.243	}	\$	\$	346
b Sales from a blocked pump	.243				
c Use in certain intercity and local buses	.17				347

Form 4136 (2025)

Part II Credits (continued)**8 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation**

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the kerosene for use in aviation at a tax-excluded price and you haven't collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or you've obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219	.175		\$	\$	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200				417
c	Nonexempt use in noncommercial aviation	.025				418
d	Other nontaxable uses taxed at \$.244	.243				346
e	Other nontaxable uses taxed at \$.219	.218				369
f	LUST tax on aviation fuels used in foreign trade	.001				433

9 Reserved for future use**10 Reserved for future use**

	(b) Rate	(c) Number of gallons sold or used	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a			\$	\$	
b					
c					
d					

11 Nontaxable Use of Alternative Fuel

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

	(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a	Liquefied petroleum gas (LPG)	\$.183		\$	\$	419
b	"P Series" fuels	.183				420
c	Compressed natural gas (CNG)	.183				421
d	Liquefied hydrogen	.183				422
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.243				423
f	Liquid fuel derived from biomass	.243				424
g	Liquefied natural gas (LNG)	.243				425
h	Liquefied gas derived from biomass	.183				435

Form 4136 (2025)

Part II Credits (continued)**12 Reserved for future use**

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Reserved for future use			\$	\$	
b Reserved for future use					
c Reserved for future use					
d Reserved for future use					
e Reserved for future use					
f Reserved for future use					
g Reserved for future use					
h Reserved for future use					
i Reserved for future use					

13 Registered Credit Card Issuers

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Diesel fuel sold for the exclusive use of a state or local government	\$.243		\$	\$	360
b Kerosene sold for the exclusive use of a state or local government	.243				346
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219	.218				369

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Nontaxable use		\$.197		\$	\$	309
b Exported	3	.198				306

15 Diesel-Water Fuel Emulsion Blending

Registration No. _____

	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Blender credit	\$.046		\$	\$	310

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001		\$	\$	415
b Exported dyed kerosene	.001				416

17 Total income tax credit claimed. Add lines 1 through 16, column (e). Enter here and on Schedule 3 (Form 1040), line 12; Form 1120, Schedule J, line 20b; Form 1120-S, line 24c; Form 1041, Schedule G, line 17; or the proper line of other returns

17

\$

1,153.

Form 4136 (2025)

Form **4835**Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

Farm Rental Income and Expenses(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income Not Subject to Self-Employment Tax)
Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form4835 for the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **37**

WESTFORK FARM

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2025? See Instructions ☒ Yes ☐ No**Part I Gross Farm Rental Income - Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops		1	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	2b	Taxable amount
3a	Agricultural program payments (see instructions)	3a	3b	Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):			
a	CCC loans reported under election		4a	
b	CCC loans forfeited	4b	4c	Taxable amount
5	Crop insurance proceeds and federal crop disaster payments:			
a	Amount received in 2025	5a	5b	Taxable amount
c	If election to defer to 2026 is attached, check here ☐	5d	Amount deferred from 2024	5d
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	STATEMENT 18	6	131,247.
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42		7	131,247.

Part II Expenses - Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562	8	730.	21	Pension and profit-sharing plans	21	
9	Chemicals	9		22	Rent or lease:		
10	Conservation expenses	10		a	Vehicles, machinery, and equipment	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	18,301.	23	Repairs and maintenance	23	10,413.
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13		24	Seeds and plants	24	
14	Feed	14		25	Storage and warehousing	25	
15	Fertilizers and lime	15		26	Supplies	26	8,561.
16	Freight and trucking	16		27	Taxes	27	10,304.
17	Gasoline, fuel, and oil	17	11,472.	28	Utilities	28	2,958.
18	Insurance (other than health)	18		29	Veterinary, breeding, and medicine	29	
19	Interest:			30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a		a	PEST CONTROL	30a	170.
b	Other	19b		b	ADVERTISING	30b	775.
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20		c		30c	
				d		30d	
				e		30e	
				f		30f	
				g		30g	
31	Total expenses. Add lines 8 through 30g. See instructions	31	63,684.				
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to line 34. See instructions	32	67,563.				
33	Reserved for future use	33					
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions	34a	All investment is at risk.				
		34b	Some investment is not at risk.				
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40. See instructions	34c					

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

Form **4835** (2025) Created 5/6/25

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

JAMEY W. & GAYLE K. WESTBROOK

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	J & W WELL DRILLING			** - *****	
B	WESTFORK FARM			*** - * - *	
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 54,697.	67,563.	
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 10,939.	13,513.	
4 Allocable share of W-2 wages from the trade, business, or aggregation	4		
5 Multiply line 4 by 50% (0.50)	5		
6 Multiply line 4 by 25% (0.25)	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7 498,215.	349,605.	
8 Multiply line 7 by 2.5% (0.025)	8 12,455.	8,740.	
9 Add lines 6 and 8	9 12,455.	8,740.	
10 Enter the greater of line 5 or line 9	10 12,455.	8,740.	
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11 10,939.	8,740.	
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 10,939.	8,740.	
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 10,939.	8,740.	
16 Total qualified business income component. Add all amounts reported on line 15	16 19,679.		

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

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

Part III Phased-in Reduction

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

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

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	19,679.		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28	26.		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	26.		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31	5.		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		19,684.	
33	Taxable income before qualified business income deduction	33	608,180.		
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	143,373.		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		464,807.	
36	Income limitation. Multiply line 35 by 20% (0.20)	36		92,961.	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37		19,684.	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38			
39	Total qualified business income deduction. Add lines 37 and 38	39		19,684.	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40		()	

Form 8995-A (2025)

Qualified Business Income After Deductions

Activity: **J & W WELL DRILLING**

1.	Qualified business income before deductions	89,457.
2.	Deductible part of self-employment income:	
a.	Net income subject to self-employment tax from this activity	89,457.
b.	Total income subject to self-employment tax	89,457.
c.	Line 2a divided by line 2b (not greater than 1.000)	1.000000000
d.	Amount from Schedule 1 (Form 1040), line 15	6,320.
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity	6,320.
3.	Self-employed SEP, SIMPLE and qualified plans:	
a.	Net income subject to self-employment tax from this activity	89,457.
b.	Net earnings from SCHEDULE C	89,457.
c.	Line 3a divided by line 3b (not greater than 1.000)	1.000000000
d.	Amount from Schedule 1 (Form 1040), line 16	16,627.
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity	16,627.
4.	Self-employed health insurance deduction:	
a.	Health insurance payments from this activity	11,813.
b.	Health insurance limits for activity above	11,813.
c.	Lesser of line 4a or line 4b	11,813.
d.	Reserved	
e.	Reserved	
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity	11,813.
5.	Qualified tips deduction:	
a.	Deductible tips from this activity	
b.	Total deductible tips	
c.	Line 5a divided by line 5b (not greater than 1.000)	
d.	Schedule 1-A (Form 1040), line 13 minus line 4c	
e.	Line 5c times line 5d	
6.	Line 1 minus lines 2e, 3d, 4f, and 5e	54,697.

Activity: _____

1.	Qualified business income before deductions	
2.	Deductible part of self-employment income:	
a.	Net income subject to self-employment tax from this activity	
b.	Total income subject to self-employment tax	
c.	Line 2a divided by line 2b (not greater than 1.000)	
d.	Amount from Schedule 1 (Form 1040), line 15	
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity	
3.	Self-employed SEP, SIMPLE and qualified plans:	
a.	Net income subject to self-employment tax from this activity	
b.	Net earnings from	
c.	Line 3a divided by line 3b (not greater than 1.000)	
d.	Amount from Schedule 1 (Form 1040), line 16	
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity	
4.	Self-employed health insurance deduction:	
a.	Health insurance payments from this activity	
b.	Health insurance limits for activity above	
c.	Lesser of line 4a or line 4b	
d.	Reserved	
e.	Reserved	
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity	
5.	Qualified tips deduction:	
a.	Deductible tips from this activity	
b.	Total deductible tips	
c.	Line 5a divided by line 5b (not greater than 1.000)	
d.	Schedule 1-A (Form 1040), line 13 minus line 4c	
e.	Line 5c times line 5d	
6.	Line 1 minus lines 2e, 3d, 4f, and 5e	

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

Attach to your tax return.

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

Name(s) shown on your tax return

JAMEY W. & GAYLE K. WESTBROOK

Your social security number or EIN

Part I Investment Income

Section 6013(g) election (see instructions)

Section 6013(h) election (see instructions)

Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	102,971.
2	Ordinary dividends (see instructions)	2	30,379.
3	Annuities (see instructions)	3	56,205.
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	157,020.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-89,457.
c	Combine lines 4a and 4b	4c	67,563.
5a	Net gain or loss from disposition of property (see instructions)	5a	130,583.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	130,583.
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	387,701.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	387,701.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	642,880.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	392,880.
16	Enter the smaller of line 12 or line 15	16	387,701.
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	14,733.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form 8960 (2025) Created 8/19/25

FORM 4562, PART V, LINE 26 - LISTED PROPERTY USED MORE THAN 50% IN A QUALIFIED BUSINESS

J & W WELL DRILLING

SCHEDULE C- 1

Description	Date In Service	Bus %	Cost Or Basis	Basis For Depreciation	Life	Method/ Conv	Depreciation Deduction	Elected Section 179 Cost	Business Miles	Commuting Miles	Personal Miles	Total Miles	Personal Use Off-Duty		> 5% Owner?		Another Veh. Avail.?	
													Yes	No	Yes	No	Yes	No
2015 CHEVY TRUCK	09/28/15	100.00	39,010.	39,010.	5.00	200DB-HY												
GMC TRUCK	12/29/23	100.00	56,940.		5.00	200DB-HY												
1984 TRUCK	02/16/23	100.00	14,000.		5.00	200DB-HY												
2015 FREIGHT LINER	02/21/23	100.00	45,000.		5.00	200DB-HY												
2023 CHEV HALF TON 4WD	12/29/24	100.00	46,940.		5.00	200DB-HY												
6-T SMEAL DODGE TRUCK	06/30/24	100.00	50,000.		5.00	200DB-HY												
TOTAL FORM 4562, LINE 26																		

04-01-25

Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)Attach to your tax return. **FORM 4835-1**
Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2025Attachment
Sequence No. **179**

Business or activity to which this form relates

Identifying number

JAMEY W. & GAYLE K. WESTBROOK**WESTFORK FARM****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	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	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

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

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	18,301.
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	/		39 yrs.	MM	S/L	

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

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

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2025) Created 10/9/25

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	18,301.
23a For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

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

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, 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									25		
26 Property used more than 50% in a qualified business use:											
2011 GMC TRUCK	113011	100.00 %	30,900.	30,900.	5.00	200DB-HY					
		%									
		%									
27 Property used 50% or less in a qualified business use:											
		%				S/L -					
		%				S/L -					
		%				S/L -					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21									28		
29 Add amounts in column (i), line 26. Enter here and on line 7									29		

Section B - Information on Use of Vehicles

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

30 Total business/investment miles driven during the year (don't include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	7											
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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

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

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

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

Form 4562 (2025)

Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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

OMB No. 1545-0172

2025Attachment
Sequence No. **179****JAMEY W. & GAYLE K. WESTBROOK****J & W WELL DRILLING****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	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	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	23,000.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	251.
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	/		39 yrs.	MM	S/L	

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

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

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2025) Created 10/9/25

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	23,251.
23a For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

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

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, 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								25			
26 Property used more than 50% in a qualified business use: SEE ATTACHED OVERFLOW											
		%									
		%									
		%									
27 Property used 50% or less in a qualified business use:											
		%				S/L -					
		%				S/L -					
		%				S/L -					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21								28			
29 Add amounts in column (i), line 26. Enter here and on line 7								29			

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or 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)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

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

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

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

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

Form 4562 (2025)

Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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

OMB No. 1545-0172

2025Attachment
Sequence No. **179****JAMEY W. & GAYLE K. WESTBROOK****J & W WELL DRILLING****Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	2,500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	4,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
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	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

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

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	
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	/		39 yrs.	MM	S/L	

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

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

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2025) Created 10/9/25

Part IV Summary (See instructions.)

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

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

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, 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
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21							28	
29 Add amounts in column (i), line 26. Enter here and on line 7							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or 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)						
31 Total commuting miles driven during the year ...						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use? ...						

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

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

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

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

Form 4562 (2025)

Self-Employed Health Insurance Deduction

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

Go to www.irs.gov/Form7206 for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

JAMEY W. & GAYLE K. WESTBROOK**Note:** Use a separate Form 7206 for each trade or business under which an insurance plan is established.

1 Enter the total amount paid in 2025 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2025 for you, your spouse, and your dependents. But don't include the following. See instructions	1	11,813.
• Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2025. • Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were nontaxable because you are a retired public safety officer. See instructions. • Any payments for qualified long-term care insurance (see line 2).		
2 For coverage under a qualified long-term care insurance contract, enter for each person covered the smaller of (a) or (b).		
(a) Total payments made for that person during the year.		
(b) The amount shown below. Use the person's age at the end of the tax year.		
\$480 · if that person is age 40 or younger		
\$900 · if age 41 to 50		
\$1,800 · if age 51 to 60		
\$4,810 · if age 61 to 70		
\$6,020 · if age 71 or older		
Note: The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. Don't include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2025. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts		
3 Add lines 1 and 2	2	
4 Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11	3	11,813.
5 Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). Don't include any net losses shown on these schedules	4	89,457.
6 Divide line 4 by line 5	5	89,457.
7 Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6	6	1.0000
8 Subtract line 7 from line 4	7	6,320.
9 Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established	8	83,137.
10 Subtract line 9 from line 8	9	16,627.
11 Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established	10	66,510.
12 Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above	11	
13 Subtract line 12 from line 10 or 11, whichever applies	12	
14 Self-employed health insurance deduction. Enter the smaller of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. Don't include this amount when figuring any medical expense deduction on Schedule A (Form 1040)	13	66,510.
14 Self-employed health insurance deduction. Enter the smaller of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. Don't include this amount when figuring any medical expense deduction on Schedule A (Form 1040)	14	11,813.

* If you used either optional method to figure your net earnings from self-employment from any business, don't enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Part I, line 4b.

** **Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income.

Form 1116

U.S. and Foreign Source Income Summary

NAME

JAMEY W. & GAYLE K. WESTBROOK

INCOME TYPE	TOTAL	U.S.	FOREIGN	
			GENERAL	PASSIVE
Compensation	46,986.	46,986.		
Dividends/Distributions	30,379.	4,752.		25,627.
Interest	102,971.	102,971.		
Capital Gains	130,583.	130,583.		
Business/Profession	218,885.	218,885.		
Rent/Royalty	131,247.	131,247.		
State/Local Refunds				
Partnership/S Corporation				
Trust/Estate				
Other Income	209,701.	209,701.		
Gross Income	870,752.	845,125.		25,627.
Less:				
Section 911 Exclusion				
Capital Losses				
Capital Gains Tax Adjustment				5,510.
Total Income - Form 1116	870,752.	845,125.		20,117.
Deductions:				
Business/Profession Expenses	129,428.	129,428.		
Rent/Royalty Expenses	63,684.	63,684.		
Partnership/S Corporation Losses				
Trust/Estate Losses				
Capital Losses				
Non-capital Losses				
Individual Retirement Account				
Moving Expenses				
Self-employment Tax Deduction	6,320.	6,320.		
Self-employment Health Insurance	11,813.	11,813.		
Keogh Contributions	16,627.	16,627.		
Alimony				
Forfeited Interest				
Foreign Housing Deduction				
Other Adjustments				
Capital Gains Tax Adjustment				
Total Deductions	227,872.	227,872.		
Adjusted Gross Income	642,880.	617,253.		20,117.
Less Itemized Deductions:				
Specifically Allocated				
Home Mortgage Interest				
Other Interest				
Ratably Allocated	34,700.	33,679.		1,021.
Other Deductions	19,684.	19,684.		
Total Adjustments to Adjusted Gross Income	54,384.	53,363.		1,021.
Taxable Income	588,496.	563,890.		19,096.

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Jamey W. & Gayle K. Westbrook

P.O. Box 135

Bascom, FL 32423

Taxpayer Identification Number:

For the Year Ending December 31, 2025

Jamey W. & Gayle K. Westbrook are making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

FORM 1040		WAGES RECEIVED AND TAXES WITHHELD				STATEMENT 2	
T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T	COUNTY OF JACKSON						
S	BOARD OF COUNTY COMM	46,986.				3,005.	703.
TOTALS		46,986.				3,005.	703.

FORM 1040		QUALIFIED DIVIDENDS		STATEMENT 3	
NAME OF PAYER		ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS		
AMERICAN BALANCED A		2,030.	852.		
FIRST EAGLE OVERSEAS CLASS A		22,657.	8,095.		
TEMPLETON WORLDWIDE INC. #0684		2,970.	1,173.		
TEMPLETON WORLDWIDE INC. #7363		1,186.	1,186.		
TEMPLETON WORLDWIDE INC. #4847		1,407.	1,407.		
NATIONAL FINANCIAL SERVICES LLC #6028		129.	77.		
TOTAL INCLUDED IN FORM 1040, LINE 3A			12,790.		

FORM 1040		IRA DISTRIBUTIONS		STATEMENT 4	
NAME OF PAYER		GROSS DISTRIBUTION	TAXABLE AMOUNT		
THE NEW ECONOMY FUND-A		9,940.	9,940.		
UMB BANK NA CUST FIRST EAGLE GLOBAL FD CL A		10,000.	10,000.		
NEW PERSPECTIVE FUND-A		12,951.	12,951.		
TOTAL TO FORM 1040, LINES 4A AND 4B		32,891.	32,891.		

EQUITABLE EQUIVEST PROCESSING OFFICE

AMOUNT RECEIVED THIS YEAR	280,947.
NONTAXABLE AMOUNT (ROLLOVER)	280,947.
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D	

0.

FLORIDA RETIREMENT SYSTEM

AMOUNT RECEIVED THIS YEAR	67,090.
NONTAXABLE AMOUNT	35.
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D	

67,055.

SENTINEL SECURITY LIFE INSURANCE COMPANY

AMOUNT RECEIVED THIS YEAR	284,078.
NONTAXABLE AMOUNT	227,873.
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D	

56,205.

TOTAL INCLUDED IN FORM 1040, LINE 5B

123,260.

CHECK ONLY ONE BOX:

- X A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING SURVIVING SPOUSE
B. MARRIED FILING JOINTLY
C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE
AT ANY TIME DURING 2025
D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE
FOR ALL OF 2025

- | | | |
|-----|---|----------|
| 1. | ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON FORM 1040, LINE 6A | 63,000. |
| | IF YOU CHECKED BOX B: TAXPAYER AMOUNT | 33,360. |
| | SPOUSE AMOUNT | 29,640. |
| 2. | MULTIPLY LINE 1 BY 50% (0.50) | 31,500. |
| 3. | ADD THE AMOUNTS ON FORM 1040, LINES 1Z, 2A, 2B, 3B, 4B, 5B, 7A AND 8. IF FILING FORM 8815, DON'T INCLUDE THE AMOUNT FROM LINE 2B. INSTEAD, USE THE AMOUNT FROM SCHEDULE B, LINE 2. DO NOT INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR RRB-1099 | 624,090. |
| 4. | ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS, OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF PUERTO RICO THAT YOU CLAIMED | |
| 5. | ADD LINES 2, 3, AND 4 | 655,590. |
| 6. | ADD THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20, AND 23 AND 25 | 34,760. |
| 7. | SUBTRACT LINE 6 FROM LINE 5 | 620,830. |
| 8. | ENTER: \$25000. IF YOU CHECKED BOX A OR D, OR
\$32000. IF YOU CHECKED BOX B, OR
\$-0- IF YOU CHECKED BOX C | 32,000. |
| 9. | IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?
[] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE TAXABLE. ENTER -0- ON FORM 1040, LINE 6B. IF YOU ARE MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR SPOUSE FOR ALL OF 2025, BE SURE YOU CHECKED THE BOX ON LINE 6D.
[X] YES. SUBTRACT LINE 8 FROM LINE 7 | 588,830. |
| 10. | ENTER \$9000. IF YOU CHECKED BOX A OR D,
\$12000. IF YOU CHECKED BOX B
\$-0- IF YOU CHECKED BOX C | 12,000. |
| 11. | SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- | 576,830. |
| 12. | ENTER THE SMALLER OF LINE 9 OR LINE 10 | 12,000. |
| 13. | ENTER ONE HALF OF LINE 12 | 6,000. |
| 14. | ENTER THE SMALLER OF LINE 2 OR LINE 13 | 6,000. |
| 15. | MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- | 490,306. |
| 16. | ADD LINES 14 AND 15 | 496,306. |
| 17. | MULTIPLY LINE 1 BY 85% (.85) | 53,550. |
| 18. | TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 | 53,550. |

* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B

FORM 1040	TAX	STATEMENT 7
DESCRIPTION		AMOUNT
FROM SCHEDULE D WORKSHEET		118,090.
TOTAL TO FORM 1040, LINE 16		118,090.

FORM 1040	TOTAL DUE WITH INTEREST AND PENALTIES	STATEMENT 8
AMOUNT DUE		87,248.
INTEREST NOT INCLUDED		1,068.
PENALTY NOT INCLUDED		1,274.
TOTAL DUE		89,590.

FORM 1040	LATE PAYMENT INTEREST				STATEMENT 9	
DESCRIPTION	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST
TAX DUE	04/15/26	124,924.	124,924.	.0600		
FORM 4868 PAYMENT	04/15/26	-40,000.	84,924.	.0600	76	1,068.
DATE FILED	06/30/26		85,992.			
TOTAL LATE PAYMENT INTEREST						1,068.

FORM 1040		LATE PAYMENT PENALTY			STATEMENT 10
DESCRIPTION	DATE	AMOUNT	BALANCE	MONTHS	PENALTY
TAX DUE	04/15/26	124,924.	124,924.		
FORM 4868 PAYMENT	04/15/26	-40,000.	84,924.	3	1,274.
DATE FILED	06/30/26				
TOTAL LATE PAYMENT PENALTY					1,274.

FORM 1040

FEDERAL INCOME TAX WITHHELD - FORM(S) 1099

STATEMENT 11

T S DESCRIPTION	AMOUNT
S FLORIDA RETIREMENT SYSTEM	3,970.
T UMB BANK NA CUST FIRST EAGLE GLOBAL FD CL A	10,000.
T WITHHOLDING FROM FORM 1099-SSA	4,109.
TOTAL TO FORM 1040, LINE 25B	18,079.

SCHEDULE 1

SEP DEDUCTION

STATEMENT 12

JAMEY W. WESTBROOK

1. PLAN CONTRIBUTION RATE OR SELF-EMPLOYED PERSON'S RATE	.200000
2. NET EARNINGS FROM SCHEDULE C, SCHEDULE F, OR SCHEDULE K-1	89,457.
3. DEDUCTION FOR SELF-EMPLOYMENT TAX FROM SCHEDULE 1, LINE 15	6,320.
4. SUBTRACT LINE 3 FROM LINE 2	83,137.
5. MULTIPLY LINE 4 TIMES LINE 1	16,627.
6. MULTIPLY \$350,000 BY YOUR PLAN CONTRIBUTION RATE. ENTER THE RESULT BUT NOT MORE THAN \$70,000	70,000.
7. ENTER THE SMALLER OF LINE 5 OR LINE 6	16,627.
8. CONTRIBUTION DOLLAR LIMIT	70,000.
*IF ANY ELECTIVE DEFERRALS WERE MADE, GO TO LINE 9.	
*OTHERWISE, SKIP LINES 9 THROUGH 18 AND ENTER THE SMALLER OF LINE 7 OR LINE 8 ON LINE 19.	
9. ALLOWABLE ELECTIVE DEFERRALS	
10. SUBTRACT LINE 9 FROM LINE 8	
11. SUBTRACT LINE 9 FROM LINE 4	
12. ENTER ONE-HALF OF LINE 11	
13. ENTER THE SMALLEST OF LINES 7, 10 OR 12	
14. SUBTRACT LINE 13 FROM LINE 4	
15. ENTER THE SMALLER OF LINE 9 OR LINE 14	
*IF CATCH-UP CONTRIBUTIONS WERE MADE, GO TO LINE 16.	
*OTHERWISE, SKIP LINES 16 THROUGH 18.	
16. SUBTRACT LINE 15 FROM LINE 14	
17. CATCH-UP CONTRIBUTION (AGE 50 OR OLDER)	
18. ENTER THE SMALLER OF LINE 16 OR LINE 17	
19. ADD LINES 13, 15 AND 18. ENTER HERE AND ON LINE 16, SCHEDULE 1	16,627.

SCHEDULE D

CAPITAL GAIN DISTRIBUTIONS

STATEMENT 13

NAME OF PAYER	TOTAL CAPITAL GAIN	28% GAIN
AMERICAN BALANCED A	6,058.	
FIRST EAGLE OVERSEAS CLASS A	12,146.	145.
TEMPLETON WORLDWIDE INC. #0684	369.	
TEMPLETON WORLDWIDE INC. #7363	19,076.	
TEMPLETON WORLDWIDE INC. #4847	4,614.	
NATIONAL FINANCIAL SERVICES LLC #6028	201.	
TOTALS TO SCHEDULE D, LINE 13	42,464.	145.

SCHEDULE D

28% RATE GAIN WORKSHEET

STATEMENT 14

1. ENTER THE TOTAL OF ALL COLLECTIBLES GAIN OR (LOSS) FROM ITEMS YOU REPORTED ON FORM 8949, PART II
2. ENTER AS A POSITIVE NUMBER THE TOTAL OF:
 - * ANY SECTION 1202 EXCLUSION YOU REPORTED IN COLUMN (G) OF FORM 8949, PART II, WITH CODE "Q" IN COLUMN (F), THAT IS 50% OF THE GAIN;
 - * 2/3 OF ANY SECTION 1202 EXCLUSION YOU REPORTED IN COLUMN (G) OF FORM 8949, PART II, WITH CODE "Q" IN COLUMN (F), THAT IS 60% OF THE GAIN; AND
 - * 1/3 OF ANY SECTION 1202 EXCLUSION YOU REPORTED IN COLUMN (G) OF FORM 8949, PART II, WITH CODE "Q" IN COLUMN (F), THAT IS 75% OF THE GAIN.
 DO NOT MAKE AN ENTRY FOR ANY SECTION 1202 EXCLUSION THAT IS 100% OF THE GAIN.
3. ENTER THE TOTAL OF ALL COLLECTIBLES GAIN OR (LOSS) FROM FORM 4684, LINE 4 (BUT ONLY IF FORM 4684, LINE 15, IS MORE THAN ZERO); FORM 6252; FORM 6781, PART II; AND FORM 8824
4. ENTER THE TOTAL OF ANY COLLECTIBLES GAIN REPORTED TO YOU ON:
 - * FORM 1099-DIV, BOX 2D;
 - * FORM 2439, BOX 1D;; AND
 - * SCHEDULE K-1 FROM A PARTNERSHIP, S CORPORATION, ESTATE, OR TRUST
5. ENTER YOUR LONG-TERM CAPITAL LOSS CARRYOVERS FROM SCHEDULE D, LINE 14 AND SCHEDULE K-1 (FORM 1041), BOX 11, CODE D
6. IF SCHEDULE D, LINE 7, IS A (LOSS), ENTER THAT (LOSS) HERE. OTHERWISE, ENTER -0-
7. COMBINE LINES 1 THROUGH 6. IF ZERO OR LESS, ENTER -0-. IF MORE THAN ZERO, ALSO ENTER THIS AMOUNT ON SCHEDULE D, LINE 18

145.

()

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145.

SCHEDULE SE	NON-FARM INCOME	STATEMENT 15
DESCRIPTION		AMOUNT
WATER WELL DRILLING		89,457.
TOTAL TO SCHEDULE SE, LINE 2		89,457.

FORM 1116	SUMMARY OF FOREIGN TAXES PAID OR ACCRUED	STATEMENT 16
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PASSIVE INCOME

NAME OF COUNTRY IMPOSING TAX

DATE PAID	DATE ACCRUED	AMT/FOREIGN CURRENCY	AMOUNT IN U.S. DOLLARS DIVIDENDS	RENT/ROYALTY	INTEREST	OTHER
OTHER COUNTRIES						
1099 TAX		0.	931.			
OTHER COUNTRIES						
1099 TAX		0.	376.			
			1,307.			
TOTAL TO FORM 1116, PART II, LINE 8						1,307.

PRIOR YEAR TAXES PAID IN THE CURRENT YEAR:

	FOREIGN AMT	CONV. RATE	U.S. AMT
2024			
2023			
2022			
2021			
2020			
TOTAL PRIOR YEAR TAXES PAID IN THE CURRENT YEAR			

FORM 1116	WORLDWIDE CAPITAL GAINS WORKSHEET FOR LINE 18	STATEMENT 17
1	ENTER THE SUM OF (I) FORM 1040, OR 1040-NR, LINE 11B, MINUS FORM 1040, OR 1040-NR, LINE 14; AND (II) SCHEDULE 1-A (FORM 1040), LINE 37.	588,496.
2	ENTER WORLDWIDE 28% GAINS	145.
3	MULTIPLY LINE 2 BY 0.2432	35.
4	ENTER WORLDWIDE 25% GAINS	
5	MULTIPLY LINE 4 BY 0.3243	
6	ENTER WORLDWIDE 20% GAINS AND QUALIFIED DIVIDENDS	
7	MULTIPLY LINE 6 BY 0.4595	
8	ENTER WORLDWIDE 15% GAINS AND QUALIFIED DIVIDENDS	143,228.
9	MULTIPLY LINE 8 BY 0.5946	85,163.
10	ENTER WORLDWIDE 0% GAINS AND QUALIFIED DIVIDENDS	
11	ADD LINES 3, 5, 7, 9 AND 10	85,198.
12	SUBTRACT LINE 11 FROM LINE 1. ENTER THE RESULT HERE AND ON FORM 1116, LINE 18 (IF THE RESULT IS ZERO OR LESS, ENTER -0-)	503,298.

FORM 4835	OTHER INCOME	STATEMENT 18
DESCRIPTION		AMOUNT
RENTAL		83,472.
JOHN P JORDAN - FROM 1099-MISC		12,775.
JEFF & GINGER PITTMAN PARTNERSHIP - FROM 1099-MISC		35,000.
TOTAL TO FORM 4835, PART I, LINE 6		131,247.