

2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/25/2026

General Information

Name: Mr David E. Harper Jr

PID 286489

AGENCY INFORMATION

Organization	Suborganization	Title
Madison County	Elected Constitutional Officer	Sheriff

Net Worth

My Net Worth as of June 24, 2026 was \$ 390,185.28.

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 \$ 284,300.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
399 SW Bartow Trail, Madison, FL 32340	\$ 276,783.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
BCFCU	1825 S. Jefferson St., Perry, FL 32348	\$ 160,854.55
Sheffield Financial	PO Box 580229, Charlotte, NC 28258	\$ 10,043.17

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

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

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

N/A

Training

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

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

Signature of Reporting Official or Candidate

Under the penalties of perjury, I declare that I have read the foregoing Form 6 and that the facts stated in it are true.

David E. Harper Jr

Digitally signed: 06/25/2026

Filed with COE: 06/25/2026



2025 Federal Tax Return Filing
Instructions
FOR THE YEAR ENDING
December 31, 2025

Prepared for	JENNIFER D HARPER DAVID E HARPER JR																
Tax Summary	<table><tr><td>Gross Income.....</td><td>\$313291</td></tr><tr><td>Adjusted Gross Income.....</td><td>\$312950</td></tr><tr><td>Total Deductions.....</td><td>\$31765</td></tr><tr><td>Total Taxable Income.....</td><td>\$281185</td></tr><tr><td>Total Tax.....</td><td>\$49718</td></tr><tr><td>Total Payments.....</td><td>\$53507</td></tr><tr><td>Refund Amount.....</td><td>\$3789</td></tr><tr><td>Amount You Owe.....</td><td>\$0</td></tr></table>	Gross Income.....	\$313291	Adjusted Gross Income.....	\$312950	Total Deductions.....	\$31765	Total Taxable Income.....	\$281185	Total Tax.....	\$49718	Total Payments.....	\$53507	Refund Amount.....	\$3789	Amount You Owe.....	\$0
Gross Income.....	\$313291																
Adjusted Gross Income.....	\$312950																
Total Deductions.....	\$31765																
Total Taxable Income.....	\$281185																
Total Tax.....	\$49718																
Total Payments.....	\$53507																
Refund Amount.....	\$3789																
Amount You Owe.....	\$0																
Make check payable to																	
Mailing Address	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.																

Instructions

If you e-filed your return and it has been accepted, you will get notified via text or email if you opted for that option.

Your tax obligation is exactly met. No additional tax is due.

BUSINESS STRUCTURE ANALYSIS

JENNIFER D HARPER

Keep for Your Records

Schedule C Business Name: JENNIFER HARPER

1. Net profit or (loss) from Schedule C Line 31	1.	1,424
If Line 1 is less than 0, stop , there is no self-employment tax due from this Schedule C business activity and forming an S Corporation will not save any self-employment taxes. There may still be other reasons to consider a change in business organization, see below for discussion points.		
2. Self-employment income from other sources (other Schedule Cs, Schedule Fs, or Partnership K-1s)	2.	
3. Total self-employment income (line 1 plus line 2)	3.	1,424
4. Total income subject to self-employment tax (multiply line 3 by 92.35%)	4.	1,315
5. Maximum self-employment income and wages subject to social security (or equivalent) tax	5.	160,200
6. Total wages, tips, and other amounts subject to social security tax	6.	136,466
7. Remaining social security max (line 5 less sum of line 2 and line 6, enter 0 if 0 or less)	7.	23,734
8. Amount from line 1 subject to self-employment tax (multiply line 1 x 92.35%)	8.	1,315
9. Social security tax due from this business (smaller of line 7 or line 8 multiplied by 12.4%)	9.	163
10. Medicare tax due from this business (multiply line 8 by 2.9%)	10.	38
11. Total self-employment tax from this business (line 9 plus line 10)	11.	201
12. Total self-employment tax from Schedule SE line 12	12.	201
13. Estimated reasonable salary (multiply line 1 by 60%)	13.	854
14. Reasonable salary as discussed with the taxpayer (IRS guidance is between 40% and 60% of net profits, but facts and circumstances determine what is actually a reasonable salary)	14.	
15. Employment taxes on reasonable salary (line 14 (or line 13 if line 14 is 0), multiplied by 15.3%, if reasonable salary is more than \$160,200, reasonable salary multiplied by 2.9% plus \$19,865)	15.	131
16. Self-employment income from other sources (from line 2 above)	16.	
17. Revised income subject to self-employment tax (multiply line 16 by 92.35%)	17.	0
18. Total previous wages, tips, and other amounts subject to social security tax (from line 6 above)	18.	136,466
19. Reasonable salary (line 14, or line 13 if line 14 is 0)	19.	854
20. Revised total wages, etc. subject to social security tax (line 18 plus line 19)	20.	137,320
21. Estimated social security withholding (multiply line 20 by 6.2%)	21.	8,514
22. If line 21 is greater than \$9,114, subtract 9,114 from line 21, otherwise enter 0. This is your estimated credit for excess social security tax withheld	22.	0
23. Revised remaining social security max (line 5 less line 20, enter 0 if 0 or less)	23.	22,880
24. Social security tax due on remaining self-employment income (multiply the smaller of line 17 or line 23 by 12.4%)	24.	0
25. Medicare tax due on remaining self-employment income (multiply line 17 by 2.9%)	25.	0
26. Revised self-employment tax (line 24 plus line 25)	26.	0
27. Estimated total employment and self-employment taxes paid (subtract line 22 from the sum of line 15 and line 26)	27.	131
28. Estimated savings in employment/self-employment taxes (subtract line 27 from line 12)	28.	70

Below are some additional points to consider when evaluating a change from a Schedule C to an S Corporation. Your tax professional may check some of the items that are specifically discussed, but others may apply.

Legal and organizational considerations include:

- ___ The state may require regular corporate board meetings and minutes.
- ___ A valid S Corporation election must be timely filed (usually by 3/15 of the first tax year).
- ___ Articles of incorporation must be submitted to the proper state authorities.
- ___ State registration fees must be paid and periodically renewed.
- ___ The state may require annual reporting and fees, as well as a registered agent.
- ___ There may be legal costs to transfer contracts, assets, and/or liabilities to the S Corporation.
- ___ Retirement plans (if any) may need to be restructured/revisited including reviewing non-discrimination rules for any other employees.
- ___ Health insurance plans may need to be restructured/revisited including impact to current and future employees if more than the owner is covered.

Business administration considerations include:

- ___ Additional administrative costs for maintaining compliance with corporate rules (board meetings and minutes).
- ___ Payroll administration and compliance costs if not currently paying wages to other employees.
- ___ Additional tax preparation expenses for payroll tax filings and 1120S return filings in addition to 1040 return costs.
- ___ Additional bookkeeping and accounting costs to accurately track corporate finances.
- ___ Additional banking costs and rules may apply for S Corporations.

Tax considerations include:

- ___ To be considered in the same tax year, your change to an S Corporation must be made either in the prior tax year, or within 2 months and 15 days of the current tax year.
- ___ Providing yourself a reasonable salary can change your Qualified Business Income Deduction.
- ___ Deductibility of your home office for business use can change when forming an S Corporation.
- ___ Reimbursement must be provided to employees using their personal vehicles for business purposes.
- ___ Any vehicle owned by the S Corporation will require tracking of actual expenses as opposed to the standard mileage rate.
- ___ S Corporations and its owners must handle health insurance and retirement plans carefully to maintain deductibility.
- ___ There could be impacts for the Net Investment Income Tax (Form 8960) and/or the Additional Tax on Medicare (Form 8959).
- ___ Taxes for your S Corporation may differ to Schedule C filers based on federal and state tax laws.
- ___ The S Corporations will need to file a Form 1120S before 3/15 (9/15 if extended) along with their 1040 return (4/15 or 10/15 if extended).
- ___ Payroll taxes will be required for you and any other employees.
- ___ Wages will likely be subject to federal and state unemployment taxes.
- ___ Family members under the age of 18 who work for the S Corporation will pay Social Security/Medicare which could be avoided for a Schedule C business.
- ___ Calculation of general business credits, if any, may be more complicated.

The decision to incorporate is an important one. These financial calculations and the considerations above are only some of the many factors to consider. You can schedule a full consultation where we can review your unique tax situation in more depth and provide a better estimate of tax savings. You may also want to seek the advice of an attorney to evaluate the full implications of entity selection and formation. Our services and advice are not a substitute for an attorney, and neither we nor our tax professionals provide legal advice or perform services performed by an attorney.

This worksheet is designed to estimate outcomes, but it does not predict actual results. Many additional factors could change the tax outcome, such as state taxes and other items mentioned below. The information is based on current year rates and limits and will change based on the tax year in which these changes are made.

When you are ready to form your entity, we can help! Visit blockadvisors.com/incorporate to learn more.

BUSINESS STRUCTURE ANALYSIS

JENNIFER D HARPER

Keep for your records

Schedule C Business Name: JENNIFER HARPER

1. Net profit or (loss) from Schedule C Line 31	1.	1,424
If Line 1 is less than 0, stop , there is no savings from this Schedule C business activity and forming an S Corporation will not save any self-employment taxes. There may still be other reasons to consider a change in business organization.		
2. Total self-employment tax from Schedule SE line 12	2.	201
3. Reasonable salary as discussed with the taxpayer (IRS guidance is between 40% and 60% of net profits, but facts and circumstances determine what is actually a reasonable salary)	3.	854
4. Employment taxes on reasonable salary	4.	131
5. Estimated savings in employment/self-employment taxes	5.	70

This is an estimate based on your current year taxes. Overall tax results may vary based on additional factors such as changes in your tax situation or the payment of state taxes. You can schedule an appointment with your tax pro for additional information or a more in-depth analysis.

Here are some additional points to consider when evaluating a change from a Schedule C to an S Corporation:

_____ A properly filed S Corporation election is required before tax savings are available. Existing calendar year entities should elect by March 15 of the current year to see any benefits on next year's taxes. New entities should make the election within 2 months and 15 days of the start of their tax year.	_____ Taxes for your S Corporation may differ to Schedule C filers based on federal and state tax laws.
_____ Providing yourself a reasonable salary can change your Qualified Business Income Deduction.	_____ The S Corporation will need to file a Form 1120S before 3/15 (9/15 if extended) along with their 1040 return (4/15 or 10/15 if extended).
_____ Deductibility of your home office for business use can change when forming an S Corporation.	_____ Payroll taxes will be required for you and any other employees.
_____ There could be impacts for the Net Investment Income Tax (Form 8960) and/or the Additional Tax on Medicare (Form 8959).	_____ You'll have state-specific requirements for your entity such as filing annual reports or having a registered agent.

Tax savings and the additional points above are only some of many considerations. You may want to consult with an attorney to evaluate all relevant considerations. Our services and advice are not a substitute for an attorney and should not be construed as legal advice or legal services.

Still have questions?

Make an appointment
with your tax pro

Ready to get started?

Go to **blockadvisors.com/**
incorporate

2026 INCOME TAX ESTIMATOR/PLANNER

JENNIFER D HARPER & DAVID E HARPER JR

	Current 2025	Adjustments 2026	Keep for Your Records Estimated 2026
Filing status	MFJ		MFJ
INCOME:			
Wages, salaries, tips, etc.	311,867		311,867
Interest income			
Ordinary dividend income (excluding Qualified Dividends)			
IRA distributions and pension income			
Taxable social security income			
Capital gain or (loss) (Schedule D) (including Qual Dividends)			
Schedule 1 Income			
Refunds of state and local taxes			
Alimony received from divorces finalized before 1/1/2025			
Business income or (loss) (Schedule C)	1,424		1,424
Other gains or (losses) (Form 4797)			
Rental real estate, partnerships, estates, etc. (Schedule E)			
Farm income or (loss) (Schedule F)			
Unemployment compensation			
Other income			
Total income	313,291		313,291
ADDITIONAL DEDUCTIONS:			
Qualified tips deduction			
Qualified overtime compensation deduction			
Qualified vehicle loan interest deduction			
Senior deduction			
ADJUSTMENTS:			
Schedule 1 Adjustments			
Educator expenses			
Certain business expenses of reservists, performing artist, and fee-basis government officials			
Health savings account deduction (Form 8889)			
Qualified moving expenses			
Deductible part of self-employment tax (Schedule SE)	101		101
Self-employed SEP, SIMPLE and qualified plans deduction			
Self-employed health insurance			
Penalty on early withdrawal of savings			
Alimony paid on divorces finalized before 1/1/2025			
IRA deduction			
Student loan interest deduction			
Archer MSA deduction			
Other adjustments	240		240
Total adjustments	341		341
ADJUSTED GROSS INCOME:	312,950		312,950
DEDUCTIONS:			
Standard deduction	31,500	700	32,200
Itemized deductions:			
Medical and dental expenses			
Sales, income, and other taxes paid	2,078		2,078
Interest paid			
Gifts to charity			
Casualty and theft losses			
Other miscellaneous deductions			
Total itemized deductions	2,078		2,078
Deduction actually claimed	31,500	700	32,200
Qualified business income deduction	265		265

2026 INCOME TAX ESTIMATOR/PLANNER

JENNIFER D HARPER & DAVID E HARPER JR

	Keep for Your Records		
	Current 2025	Adjustments 2026	Estimated 2026
TAX COMPUTATION (BEFORE CREDITS):			
Taxable income	281,185	-700	280,485
Tax	53,178	-666	52,512
Schedule 2 - Taxes			
Additions to Tax			
Alternative minimum tax			
Tax rate	24.00%		24.00%
CREDITS:			
Child and other dependents tax credit	4,400		4,400
Schedule 3 - Nonrefundable Credits			
Foreign tax credit			
Child care credit			
Education credit			
Retirement savings contribution credit			
Other credits			
Total credits	4,400		4,400
OTHER TAXES:			
Schedule 2 - Other Taxes			
Self-employment tax	201		201
Additional tax on IRAs			
Other taxes	739		739
Total other taxes	940		940
PAYMENTS:			
Federal income tax withheld	53,507		53,507
Estimated payments			
Earned income credit			
Additional child tax credit			
Schedule 3 - Refundable Credits and Payments			
American opportunity credit			
ACA premium tax credit			
Other payments			
Total payments	53,507		53,507
AMOUNT DUE / REFUND:			
Amount overpaid	3,789	666	4,455
Overpayment applied to next year			
Refund	3,789	666	4,455
Amount due			

Note: These amounts and calculations are for estimating purposes only and should not be assumed to be your final refund or liability for 2025 taxes. State implications have not been considered in these calculations. Be sure to schedule a tax appointment to have your 2025 tax return prepared using the actual 2025 tax forms issued by the Internal Revenue Service and your actual 2025 source documents.

ADDITIONAL DISCLOSURES:

Subject to an adjusted withholding entry, the 2025 withholding is being used to calculate the 2026 estimated tax refund or balance Due. Beginning in January 2020 the IRS has changed the way W4 should be prepared reporting extra income, deductions and credits rather than exemption counts. These changes might cause some change in withholding. Advise client that employers may require a new W4 be filed under the new format.

Standard deduction limits increased to \$32,200 for MFJ and QSS filers \$24,150 for head of household (HOH) filers \$16,100 single

The child tax credit is increased to \$2,200 per child. The taxpayer (or spouse if MFJ) must have an SSN for child tax credit

2025 TWO YEAR COMPARISON

JENNIFER D HARPER & DAVID E HARPER JR

Keep for Your Records

	2025	2024	Difference
Filing status	MFJ	MFJ	
INCOME:			
Wages, salaries, tips, etc.	311,867	295,472	16,395
Interest income		12	-12
Ordinary dividend income			
IRA distributions and pension income			
Taxable social security income			
Capital gain or (loss) (Schedule D)			
Schedule 1 - Income			
Refunds of state and local taxes			
Alimony received			
Business income or (loss) (Schedule C)	1,424		1,424
Other gains or (losses) (Form 4797)			
Rental real estate, partnerships, estates, etc. (Schedule E)			
Farm income or (loss) (Schedule F)			
Unemployment compensation			
Other income			
Total income	313,291	295,484	17,807
ADJUSTMENTS:			
Schedule 1 - Adjustments			
Educator expenses			
Busn expenses for reservists, performing artists, etc			
Health savings account deduction		1,000	-1,000
Moving expenses			
Deductible part of self-employment tax	101		101
Self-employed SEP, SIMPLE and qualified plans deduction			
Self-employed health insurance			
Penalty on early withdrawal of savings			
Alimony paid			
IRA contributions			
Student loan interest deduction			
Archer MSA deduction			
Other adjustments	240	230	10
Total adjustments	341	1,230	-889
ADJUSTED GROSS INCOME:	312,950	294,254	18,696
DEDUCTIONS:			
Standard deduction or Itemized deductions	31,500	29,200	2,300
Charitable contributions if taking standard deduction	N/A		
If itemized, Schedule A deductions:			
Medical and dental expenses			
Sales, income, and other taxes paid	2,078		2,078
Interest paid			
Gifts to charity			
Casualty and theft losses			
Other miscellaneous deductions			
Qualified business income deduction	265		265
Schedule 1-A Additional deductions			
Qualified tips deduction			
Qualified overtime compensation deduction			
Qualified passenger vehicle loan interest deduction			
Enhanced deduction for seniors			
TAXABLE INCOME:	281,185	265,054	16,131

2025 TWO YEAR COMPARISON

JENNIFER D HARPER & DAVID E HARPER JR

Keep for Your Records

	2025	2024	Difference
TAX COMPUTATION (BEFORE CREDITS):			
Tax	53,178	49,698	3,480
Tax calculation method	TCW	TCW	
Schedule 2 - Taxes			
Additions to Tax			
Alternative minimum tax			
Total taxes	53,178	49,698	3,480
Tax rate	24%	24%	
CREDITS:			
Child and other dependents tax credit	4,400	4,000	400
Schedule 3 - Non-Refundable Credits			
Foreign tax credit			
Child care credit			
Education credit			
Retirement savings contribution credit			
Other credits			
Total credits	4,400	4,000	400
OTHER TAXES:			
Schedule 2 - Other Taxes			
Self-employment tax	201		201
Additional tax on IRAs			
Other taxes	739	573	166
TOTAL TAXES:	49,718	46,271	3,447
PAYMENTS:			
Federal income tax withheld	53,507	47,784	5,723
Estimated payments made			
Earned income credit			
Refundable child tax credit or additional child tax credit			
American opportunity credit			
Schedule 3 - Refundable Credits & Payments			
ACA premium tax credit			
Qualified sick and family leave credit			
Other payments			
Total payments	53,507	47,784	5,723
AMOUNT DUE / REFUND:			
Amount overpaid	3,789	1,513	2,276
Overpayment applied to next year			
Refund	3,789	1,513	2,276
Amount due			
Penalty			

Tax Calculation Methods:

Sch D = Sch D tax worksheet

Sch J = Inc Aver for Farmer/Fisherman

FEITW = Foreign Earned Income Tax WS

QDCGTW = Qual Div Cap Gain Tax WS
F8615 = Child with unearned income

TCW = Tax Comp Worksheet (rates)
TABLE = Tax Table

Form	1040	Department of the Treasury—Internal Revenue Service	2025	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20					
Filed pursuant to section 301.9100-2		Combat zone	Deceased	Spouse	
Other					
Your first name and middle initial		Last name		Your social security number	
JENNIFER D		HARPER			
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
DAVID E		HARPER JR			
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.		Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☒
399 SW BARTOW TRAIL					
City, town, or post office. If you have a foreign address, also complete spaces below.			State	ZIP code	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
MADISON			FL	32340	
Foreign country name		Foreign province/state/county		Foreign postal code	
Filing Status					
Check only one box.					
☐ Single					
☒ Married filing jointly (even if only one had income)					
☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: _____					
☐ Head of household (HOH)					
☐ Qualifying surviving spouse (QSS)					
If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____					
☐ 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 instr.):					
		Dependent 1		Dependent 2	
(1) First name		BRETT		BLAYNE	
(2) Last name		HARPER		HARPER	
(3) SSN					
(4) Relationship		SON		SON	
(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.	
(6) Check if		☒ 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	
☐ 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)		311,867	
b		Household employee wages not reported on Form(s) W-2		1b	
c		Tip income not reported on line 1a (see instructions)		1c	
d		Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d	
e		Taxable dependent care benefits from Form 2441, line 26		1e	
f		Employer-provided adoption benefits from Form 8839, line 31		1f	
g		Wages from Form 8919, line 6		1g	
h		Other earned income (see instructions). Enter type and amount:		1h	
i		Nontaxable combat pay election (see instructions)		1i	
z		Add lines 1a through 1h		1z 311,867	
2a		Tax-exempt interest		2a	
3a		Qualified dividends		3a	
c		Check if your child's dividends are included in 1 Line 3a		2 Line 3b	
4a		IRA distributions		4a	
c		Check if (see instructions)		2 QCD 3	
5a		Pensions and annuities		5a	
c		Check if (see instructions)		2 PSO 3	
6a		Social security benefits		6a	
c		If you elect to use the lump-sum election method, check here (see instructions)			
d		If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here			
7a		Capital gain or (loss). Attach Schedule D if required		7a	
b		Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)			
8		Additional income from Schedule 1, line 10		8 1,424	
9		Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income		9 313,291	
10		Adjustments to income from Schedule 1, line 26		10 341	
11a		Subtract line 10 from line 9. This is your adjusted gross income		11a 312,950	
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.					
Form 1040 (2025) Created 9/5/25					
Form Software Copyright 1996 – 2026 HRB Tax Group, Inc.					

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	312,950
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	31,500
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	265
b	Additional deductions from Schedule 1-A, line 38	13b	
14	Add lines 12e, 13a, and 13b	14	31,765
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	281,185
16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	53,178
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	53,178
19	Child tax credit or credit for other dependents from Schedule 8812	19	4,400
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	4,400
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	48,778
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	940
24	Add lines 22 and 23. This is your total tax	24	49,718

Payments and Refundable Credits

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	53,507
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	53,507
26	2025 estimated tax payments and amount applied from 2024 return	26	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):		
27a	Earned income credit (EIC)	27a	
b	Clergy filing Schedule SE (see instructions)		
c	If you do not want to claim the EIC, check here		
28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Refundable adoption credit from Form 8839, line 13	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	53,507

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	3,789
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here	35a	3,789
b	Routing number	c	Type: ☒ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2026 estimated tax	36	

Amount You Owe

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

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions.		☒ Yes. Complete below.	☐ No
Designee's name	Phone no.	Personal identification number (PIN)	
HRB TAX GROUP INC	386-792-1402		

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		VP OF FINANCE	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
		SHERIFF	
Phone no.	8504649311	Email address	JENNHARPER3@GMAIL.COM

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
TAMARA WILLIAMS		03/15/2026	P00239244	☐ Self-employed
Firm's name	Firm's address			Phone no.
HRB TAX GROUP INC	548 CHAN BRIDGE DR JASPER FL 32052			386-792-1402
Firm's EIN				431871840

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

Form 1040 (2025)

SCHEDULE 1

(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2025Attachment
Sequence No. **01**Department of the Treasury
Internal Revenue Service

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

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

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

JENNIFER D HARPER & DAVID E HARPER JR

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	1,424
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	
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	0
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	1,424

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	101
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l 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	240	
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	240
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	341

SCHEDULE 2
(Form 1040)

Additional Taxes

OMB No. 1545-0074

2025

Attachment
Sequence No. **02**

Department of the Treasury
Internal Revenue Service

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

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

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

JENNIFER D HARPER & DAVID E HARPER JR

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 ☐ 4361 2 ☐ 4029 3 ☐	4	201
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	739
12	Net investment income tax. Attach Form 8960	12	
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)

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

Schedule 2 (Form 1040) 2025 Created 5/8/25

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	940

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**
(Sole Proprietorship)Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2025Attachment
Sequence No. **09**

Name of proprietor JENNIFER D HARPER		Social security number (SSN)
A Principal business or profession, including product or service (see instructions) OTHER HEALTH & PERSONAL CARE RETAILERS		B Enter code from instructions 456190
C Business name. If no separate business name, leave blank. JENNIFER HARPER		D Employer ID no. (EIN) (see instr.)
E Business address (including suite or room no.) 399 SW BARTOW TRAIL City, town or post office, state, and ZIP code MADISON, FL 32340		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses		☒ Yes ☐ No
H If you started or acquired this business during 2025, check here		☒ Yes ☐ No
I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions		☐ Yes ☒ No
J If "Yes," did you or will you file required Form(s) 1099?		☐ Yes ☒ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	3,897
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	3,897
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	3,897
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	3,897

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

8 Advertising	8	18 Office expense (see instructions).	18	
9 Car and truck expenses (see instructions)	9	19 Pension & 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 instr.)	13	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	2,473
15 Insurance (other than health)	15	23 Taxes and licenses	23	
16 Interest (see instructions):		24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	
b Other	16b	b Deductible meals (see instr.)	24b	
17 Legal and professional services	17	25 Utilities	25	
		26 Wages (less employment credits)	26	
		27a Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
		b Other expenses (from line 48)	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28			2,473
29 Tentative profit or (loss). Subtract line 28 from line 7	29			1,424
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30			
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31			1,424
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.		32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2025 Created 4/3/25

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)

JENNIFER D HARPER

Social security number of person

with self-employment income

Part I Self-Employment Tax

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

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

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

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

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

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

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 1,424

3 Combine lines 1a, 1b, and 2 **3** 1,424

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 1,315

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** 1,315

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

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

6 Add lines 4c and 5b **6** 1,315

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** 136,466

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** 136,466

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 39,634

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 163

11 Multiply line 6 by 2.9% (0.029) **11** 38

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** 201

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** 101

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

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

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **47**

Name(s) shown on return

JENNIFER D HARPER & DAVID E HARPER JR

Your social security number

[REDACTED]

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11a of your Form 1040, 1040-SR, or 1040-NR	1	312,950
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	312,950
4	Number of qualifying children under age 17 with the required social security no.	4	2
5	Multiply line 4 by \$2,200	5	4,400
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	4,400
9	Enter the amount shown below for your filing status. • Married filing jointly--\$400,000 • All other filing statuses--\$200,000	9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? ☐ No. Stop here. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	4,400
13	Enter the amount from Credit Limit Worksheet A	13	53,178
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	4,400

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

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

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

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

Qualified Business Income Deduction Simplified Computation

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

Your taxpayer identification number

JENNIFER D HARPER & DAVID E HARPER JR

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

Use this form if your taxable income, before your qualified business income deduction, is at or below \$197,300 (\$394,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	JENNIFER HARPER		1,323
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	1,323	
3	Qualified business net (loss) carryforward from the prior year	3	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	1,323	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		265
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		265
11	Taxable income before qualified business income deduction (see instructions)	11	281,450	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	281,450	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		56,290
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15		265
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	()	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	

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

Form 8995 (2025) Created 9/12/25

(Rev. November 2024)

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

OMB No. 1545-0074

For tax year

20 25

Attachment
Sequence No. 70

Taxpayer name(s) shown on return

JENNIFER D HARPER & DAVID E HARPER JR

Preparer's name

Tamara Williams

Taxpayer identification number

Preparer tax identification number

P00239244

Part I Due Diligence RequirementsPlease check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V
for the benefit(s) claimed (check all that apply).☐ EIC☒ CTC/ACTC/ODC☐ AOTC☐ HOH

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

For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (Rev. 11-2024)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☐	☐	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under Document Retention.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Additional Medicare Tax

Department of the Treasury
Internal Revenue Service

If any line does not apply to you, leave it blank. See separate instructions.

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

Go to www.irs.gov/Form8959 for instructions and the latest information.2025
Attachment
Sequence No. 71

Name(s) shown on return

JENNIFER D HARPER & DAVID E HARPER JR

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	330,805	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	330,805	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		80,805
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		727

Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8	1,315	
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9	250,000	
10 Enter the amount from line 4	10	330,805	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	0	
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		1,315
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		12

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

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

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		739
---	----	--	-----

Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,797	
20 Enter the amount from line 1	20	330,805	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,797	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		

IRS e-file Signature Authorization

CLIENT COPY

OMB No. 1545-0074

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

Submission Identification Number (SID) 

Taxpayer's name

JENNIFER D HARPER

Social security number

Spouse's name

DAVID E HARPER JR

Spouse's social security number

Part I Tax Return Information -- Tax Year Ending December 31, 2025 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	312,950
2	Total tax	2	49,718
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	53,507
4	Amount you want refunded to you	4	3,789
5	Amount you owe	5	

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

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

Taxpayer's PIN: check one box only

- ☒ I authorize HRB TAX GROUP INC to enter or generate my PIN  as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► SIGNATURE AND DATE ON FILEDate ► 03-15-2026**Spouse's PIN: check one box only**

- ☒ I authorize HRB TAX GROUP INC to enter or generate my PIN  as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
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Spouse's signature ► SIGNATURE AND DATE ON FILEDate ► 03-15-2026**Practitioner PIN Method Returns Only -- continue below****Part III Certification and Authentication -- Practitioner PIN Method Only**

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

 **Don't enter all zeros**

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

ERO's signature ►

Date ► 03-15-2026

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

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

Form 8879 (Rev. 01-2021)

IRS e-file Signature Authorization

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

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name

JENNIFER D HARPER

Social security number

Spouse's name

DAVID E HARPER JR

Spouse's social security number

Part I Tax Return Information -- Tax Year Ending December 31, 2025 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	312,950
2	Total tax	2	49,718
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	53,507
4	Amount you want refunded to you	4	3,789
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Taxpayer's PIN: check one box only

- ☒ I authorize HRB TAX GROUP INC to enter or generate my PIN as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶

Date ▶

Spouse's PIN: check one box only

- ☒ I authorize HRB TAX GROUP INC to enter or generate my PIN as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶

Date ▶

Practitioner PIN Method Returns Only -- continue below**Part III Certification and Authentication -- Practitioner PIN Method Only**

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

Don't enter all zeros

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

ERO's signature ▶

Date ▶ 03-15-2026

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

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

Form 8879 (Rev. 01-2021)

2025 WAGES AND SALARIES SUMMARY ATTACHMENT

JENNIFER D HARPER & DAVID E HARPER JR

Employer Name	Employer EIN	T or S	Wages	Federal Withholding	Social Security Tax Withheld	State	State Wages	State Tax Withheld	Local Tax Withheld
CHARLES RIVER CFO INC	45-0530728	T	129,393	18,380	8,461				
MADISON COUNTY SHERIFFS OFF	59-6000724	S	182,474	35,127	10,918				

Total

2025 MISCELLANEOUS/NEC INCOME SUMMARY ATTACHMENT

JENNIFER D HARPER & DAVID E HARPER JR

Payer Name	Payer's Federal ID Number	T or S	Form	Activity	Rent (Box 1)	Royalties (Box 2)	Other Income (Box 3)	NonEmp Comp (NEC Box 1)	Federal Tax Withheld (Box 4)	State	State Income (Box 18)	State Tax Withheld (Box 16)
MAKE WELLNESS	99-1652303	T	NEC	SchC				3,897				

TOTAL

3,897

2025 FEDERAL TAX WITHHOLDINGS ATTACHMENT

JENNIFER D HARPER & DAVID E HARPER JR

W-2	CHARLES RIVER CFO INC	18,380
W-2	MADISON COUNTY SHERIFFS OF	35,127

Total to Form 1040/1040-SR line 25d	53,507
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2025 SCHEDULE 8812 CREDIT LIMIT WORKSHEET A

JENNIFER D HARPER & DAVID E HARPER JR

Keep for Your Records

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or Form 1040-NR

1 53,178

2. Add the following amounts (if applicable) from:

Schedule 3, line 1	+	
Schedule 3, line 2	+	
Schedule 3, line 3	+	
Schedule 3, line 4	+	
Schedule 3, line 5b	+	
Schedule 3, line 6d	+	
Schedule 3, line 6f	+	
Schedule 3, line 6l	+	
Schedule 3, line 6m	+	

Enter the total

2

3. Subtract line 2 from line 1

3 53,178

Complete Credit Limit Worksheet B only if you meet all of the following:

1. You are claiming one or more of the following credits:

- a. Mortgage interest credit, Form 8396.
- b. Adoption credit, Form 8839.
- c. Residential clean energy credit, Form 5695, Part I.
- d. District of Columbia first-time homebuyer credit, Form 8859.

2. You are not filing Form 2555.

3. Line 4 of Schedule 8812 is more than zero.

4. If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from Credit Limit Worksheet B

4

5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13

5 53,178

**2025 QUALIFIED BUSINESS INCOME DEDUCTION WORKSHEET
DETAIL BY BUSINESS**

JENNIFER D HARPER & DAVID E HARPER JR

Schedule/Form	SchC # 1
Business Name	JENNIFER
EIN/SSN	
Business Type	Specifie
Included in Aggregation #	
PTP Income	No
Qualified Business Income (QBI)	
1. Specified Business Income/Loss from Sch/Form	1424
2. Non-Specified Business Income/Loss from Sch/Form	
Less applicable adjustments from 1040 Schedule 1 & 1A (includes SE Tax, SEHIN, Qual Retirement plans & qualified Tips deductions)	-101
3. QBI Qualifed Losses and ST Gains from Asset Disposition	
4. Net Qualified Business Income (QBI) (sum L1 - L3)	1323
Qualified Other Income (QOI)	
5. Qualified REIT Sec 199A Dividends from 1099-DIV and K-1s	
6. Qualified Other Income from PTPs	
7. QOI Qualified Losses and ST Gains from Disposition incl Sale of PTP	
8. Net Qualified Other Income (QOI) (L5 + L6 + L7)	
9. Net QBI and QOI (L4 + L8)	1323

2025 FORM 8867 DUE DILIGENCE

JENNIFER D HARPER & DAVID E HARPER JR


Keep for Your Records

TAXPAYER SELLS HEALTH SUPPLIES FOR COMMISSION
DATE INFORMATION WAS OBTAINED: 03-02-2026
INFORMATION WAS OBTAINED FROM: JENNIFER D HARPER

Taxpayer Signature

Date

Spouse Signature

Date

2026 CARRYFORWARD INFORMATION

JENNIFER D HARPER & DAVID E HARPER JR

Keep for Your Records

Itemized Returns Only – 2025 state and local tax refund (this amount will be proforma'd to

Taxable Refund Worksheet directly and may not be taxable in 2026)

Charitable contributions carryover to 2026	
Estimated short-term capital loss carryover	
Estimated long-term capital loss carryover	
2025 tax liability (for 2026 Form 2210 purposes)	49,718
Form 8839: 2025 carryover of unqualified expenses	
Refund amount applied to 2026	
Disallowed investment interest in 2025	
Additional state taxes paid	
Form 8396: Mortgage interest credit from 2023	
Mortgage interest credit from 2024	
Mortgage interest credit from 2025	
Form 8801: Minimum tax credit carryforward	0
Foreign Tax Credit carryforward to 2026	
General Business Credit carryforward to 2026	
Potential 2026 IRA contribution from 2025 tax refund	
NOL carryforward:	

Regular Tax				AMT Tax			
from 2005		from 2015		from 2005		from 2015	
from 2006		from 2016		from 2006		from 2016	
from 2007		from 2017		from 2007		from 2017	
from 2008		from 2018		from 2008		from 2018	
from 2009		from 2019		from 2009		from 2019	
from 2010		from 2020		from 2010		from 2020	
from 2011		from 2021		from 2011		from 2021	
from 2012		from 2022		from 2012		from 2022	
from 2013		from 2023		from 2013		from 2023	
from 2014		from 2024		from 2014		from 2024	
Gross NOL generated in 2025				Gross AMT NOL generated in 2025			
To be absorbed in carryback period				To be absorbed in carryback period			
Net carryforward from 2025				Net carryforward from 2025			
Total carryforward to 2026				Total carryforward to 2026			

- Amounts from Schedule E (Pages 1 and/or 2) that are eligible for carryforward to the next tax year are reported on Form 8582. Any associated Alternative Minimum Tax (AMT) carryforward amounts are reflected on the AMT version of Form 8582.
- If there are Form(s) 6252 in this tax return, the gross profit ratio and prior payments received (including the current year payments) will carry forward from each Form 6252.
- Gross NOL generated in CY and Total carryforward to NY includes the excess business loss from Form 461, line 16.

2025 EXPLANATION ATTACHMENT

JENNIFER D HARPER & DAVID E HARPER JR

[REDACTED]

FORM 8867, LINE 5 OTHER DOCUMENTS RELIED UPON

prior client



March 15, 2026

548 CHAN BRIDGE DR
JASPER
FL

JENNIFER HARPER

Tax Prof Name:

Tamara Williams

Office Number:



Need to contact us? Call (386) 792-1402

Your Current Returns Invoice

Description	Amount
Federal	\$445.00
Additional medicare tax (Form 8959)	\$20.00
Child Tax Credit	\$45.00
Schedule C with expenses between \$2-5k or employees or 4562	\$130.00
Qualifying Business Income Deduction	\$40.00
Family	\$210.00
Fee Subtotal	\$445.00
Total Fees	\$445.00

Invoice Summary

Sub Total	\$445.00
Sales Tax	\$0.00
Total Amount Due	\$445.00