2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/30/2026

General Information

Name: Mr John Albert Sgromolo III

PID 311515

AGENCY INFORMATION

Organization	Suborganization	Title
Clay County	Elected Constitutional Officer	County Commissioner District 1

Net Worth

My Net Worth as of December 31, 2025 was $ 238,000.00.

Assets

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

The aggregate value of my household goods and personal effect is N/A.

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

Description of Asset	Value of Asset
House	$ 515,000.00
Roth IRA	$ 50,000.00
Retirement (FRS)	$ 25,000.00

Filed with COE: 06/30/2026

Liabilities

LIABILITIES IN EXCESS OF $1,000:

Name of Creditor	Address of Creditor	Amount of Liability
M and T Bank (Mortgage)	One M&T Plaza, Buffalo, NY 14203	$ 325,000.00
Kia Car Loan	P.O. Box 660891, Dallas, TX 75266-0891	$ 30,000.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

Name of Source of Income Exceeding $1,000	Address of Source of Income	Amount
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			

Filed with COE: 06/30/2026

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.

John Albert Sgromolo III

Digitally signed: **06/30/2026**

Filed with COE: 06/30/2026

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

Prepared for	JOHN A SGROMOLO III CALLIE W SGROMOLO
Tax Summary	Gross Income..... $177928 Adjusted Gross Income..... $177928 Total Deductions..... $31500 Total Taxable Income..... $146428 Total Tax..... $17642 Total Payments..... $21528 Refund Amount..... $3886 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.

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2025 REFUND TRANSFER INFORMATION

JOHN A SGROMOLO III & CALLIE W SGROMOLO **Keep for Your Records**

IRS Direct Deposit Information	
Routing Transit Number (RTN)	[redacted]
Depositor Account Number (DAN)	[redacted]

Refund Transfer Proceeds - Direct Deposit Information	
Routing Transit Number (RTN)	[redacted]
Depositor Account Number (DAN)	[redacted]

2026 INCOME TAX ESTIMATOR/PLANNER

JOHN A SGROMOLO III & CALLIE W SGROMOLO

[redacted]

Keep for Your Records

	Current 2025	Adjustments 2026	Estimated 2026
Filing status	MFJ		MFJ
INCOME:			
Wages, salaries, tips, etc.	177,928		177,928
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)			
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	177,928		177,928
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)			
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			
Total adjustments			
ADJUSTED GROSS INCOME:	177,928		177,928
DEDUCTIONS:			
Standard deduction	31,500	700	32,200
Itemized deductions:			
Medical and dental expenses			
Sales, income, and other taxes paid	1,423		1,423
Interest paid			
Gifts to charity			
Casualty and theft losses			
Other miscellaneous deductions			
Total itemized deductions	1,423		1,423
Deduction actually claimed	31,500	700	32,200
Qualified business income deduction			

2026 INCOME TAX ESTIMATOR/PLANNER

JOHN A SGROMOLO III & CALLIE W SGROMOLO

[redacted]

Keep for Your Records

	Current 2025	Adjustments 2026	Estimated 2026
TAX COMPUTATION (BEFORE CREDITS):			
Taxable income	146,428	-700	145,728
Tax	22,042	-558	21,484
Schedule 2 - Taxes			
Additions to Tax			
Alternative minimum tax			
Tax rate	22.00%		22.00%
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			
Additional tax on IRAs			
Other taxes			
Total other taxes			
PAYMENTS:			
Federal income tax withheld	21,528		21,528
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	21,528		21,528
AMOUNT DUE / REFUND:			
Amount overpaid	3,886	558	4,444
Overpayment applied to next year			
Refund	3,886	558	4,444
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
The State and local tax deduction is limited to $10,000($5,000 MFS)

2025 TWO YEAR COMPARISON

JOHN A SGROMOLO III & CALLIE W SGROMOLO

[redacted]

Keep for Your Records

	2025	2024	Difference
Filing status	MFJ	MFJ	
INCOME:			
Wages, salaries, tips, etc.	177,928	163,944	13,984
Interest income			
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)			
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	177,928	163,944	13,984
ADJUSTMENTS:			
Schedule 1 - Adjustments			
Educator expenses			
Busn expenses for reservists, performing artists, etc			
Health savings account deduction			
Moving expenses			
Deductible part of self-employment tax			
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		1,265	-1,265
Archer MSA deduction			
Other adjustments			
Total adjustments		1,265	-1,265
ADJUSTED GROSS INCOME:	177,928	162,679	15,249
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	1,423		1,423
Interest paid			
Gifts to charity			
Casualty and theft losses			
Other miscellaneous deductions			
Qualified business income deduction			
Schedule 1-A Additional deductions			
Qualified tips deduction			
Qualified overtime compensation deduction			
Qualified passenger vehicle loan interest deduction			
Enhanced deduction for seniors			
TAXABLE INCOME:	146,428	133,479	12,949

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2025 TWO YEAR COMPARISON

JOHN A SGROMOLO III & CALLIE W SGROMOLO

[redacted]

Keep for Your Records

	2025	2024	Difference
TAX COMPUTATION (BEFORE CREDITS):			
Tax	22,042	19,471	2,571
Tax calculation method	TCW	TCW	
Schedule 2 - Taxes			
Additions to Tax			
Alternative minimum tax			
Total taxes	22,042	19,471	2,571
Tax rate	22%	22%	
CREDITS:			
Child and other dependents tax credit	4,400	4,000	400
Schedule 3 - Non-Refundable Credits			
Foreign tax credit			
Child care credit		1,200	-1,200
Education credit			
Retirement savings contribution credit			
Other credits			
Total credits	4,400	5,200	-800
OTHER TAXES:			
Schedule 2 - Other Taxes			
Self-employment tax			
Additional tax on IRAs			
Other taxes			
TOTAL TAXES:	17,642	14,271	3,371
PAYMENTS:			
Federal income tax withheld	21,528	11,506	10,022
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	21,528	11,506	10,022
AMOUNT DUE / REFUND:			
Amount overpaid	3,886		3,886
Overpayment applied to next year			
Refund	3,886		3,886
Amount due		2,832	-2,832
Penalty		67	-67

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

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Form **1040** Department of the Treasury--Internal Revenue Service **U.S. Individual Income Tax Return** **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 See separate instructions.

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

☐ Other

Your first name and middle initial	Last name	Your social security number
JOHN A	SGROMOLO III	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
CALLIE W	SGROMOLO	[redacted]

Home address (number and street). If you have a P.O. box, see instructions. [redacted] 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. [redacted] State FL ZIP code 32003

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 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.): If more than four dependents, see instructions and check here ☐

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

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

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	177,803
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	125
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	177,928
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
c	Check if your child's dividends are included in 1 ☐ Line 3a		2 ☐ Line 3b		
4a	IRA distributions	4a	b Taxable amount	4b	
c	Check if (see instructions). 1 ☐ Rollover		2 ☐ QCD 3 ☐		
5a	Pensions and annuities	5a	b Taxable amount	5b	
c	Check if (see instructions). 1 ☐ Rollover		2 ☐ PSO 3 ☐		
6a	Social security benefits	6a	b Taxable amount	6b	
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	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**			9	177,928
10	Adjustments to income from Schedule 1, line 26			10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**			11a	177,928

Attach Sch. B if required.

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Tax and Credits	11b Amount from line 11a (adjusted gross income)		11b	177,928
	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			
Standard deduction for-	d You: ☐ Were born before January 2, 1961 ☐ Are blind			
• Single or Married filing separately, $15,750	Spouse: ☐ Was born before January 2, 1961 ☐ Is blind			
• Married filing jointly or Qualifying surviving spouse, $31,500	e **Standard deduction or itemized deductions** (from Schedule A)		12e	31,500
• Head of household, $23,625	13a Qualified business income deduction from Form 8995 or Form 8995-A		13a	
• If you checked a box on line 12a, 12b, 12c, or 12d, see inst.	b Additional deductions from Schedule 1-A, line 38		13b	
	14 Add lines 12e,13a, and 13b		14	31,500
	15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**		15	146,428
	16 **Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	22,042
	17 Amount from Schedule 2, line 3		17	
	18 Add lines 16 and 17		18	22,042
	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	17,642
	23 Other taxes, including self-employment tax, from Schedule 2, line 21		23	
	24 Add lines 22 and 23. This is your **total tax**		24	17,642
Payments and Refundable Credits	25 Federal income tax withheld from:			
	a Form(s) W-2	25a 21,528		
	b Form(s) 1099	25b		
	c Other forms (see instructions)	25c		
	d Add lines 25a through 25c		25d	21,528
	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):			
If you have a qualifying child, you may need to attach Sch. EIC.	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	21,528
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	3,886
	35a Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐		35a	3,886
Direct deposit? See instructions.	b Routing number [redacted] c Type: ☒ Checking ☐ Savings			
	d Account number [redacted]			
	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.** For details on how to pay, go to www.irs.gov/Payments or see instructions		37	
	38 Estimated tax penalty (see instructions)	38		

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

Designee's name | Phone no. | Personal identification number (PIN)

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

Your signature	Date	Your occupation: Athletic Directo	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation: Physical Therapi	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. [redacted]	Email address [redacted]		

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

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name				Phone no.
Firm's address				Firm's EIN

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Form **2441**

Department of the Treasury
Internal Revenue Service

Child and Dependent Care Expenses

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

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

OMB No. 1545-0074

2025

Attachment Sequence No. 21

Name(s) shown on return

JOHN A SGROMOLO III & CALLIE W SGROMOLO

Your social security number [redacted]

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under Married Persons Filing Separately. If you meet these requirements, check this box . . . . . ☐

B If you or your spouse was a student or was disabled during 2025 and you're entering deemed income of $250 or $500 a month on Form 2441 based on the income rules listed in the instructions under If You or Your Spouse Was a Student or Disabled, check this box. ☐

Part I Persons or Organizations Who Provided the Care — You **must** complete this part.

If you have more than three care providers, see the instructions and check this box . . . . . ☐

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

Did you receive **dependent care benefits?** — **No** — Complete only Part II below.
— **Yes** — Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the instructions for Schedule H (Form 1040). If you incurred care expenses in 2025 but didn't pay them until 2026, or if you prepaid in 2025 for care to be provided in 2026, don't include these expenses in column (d) of line 2 for 2025. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** If you have more than three qualifying persons, see the instructions and check this box . . . . . ☐

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

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

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

9a	Multiply line 6 by the decimal amount on line 8	9a	0
b	If you paid 2024 expenses in 2025, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c	9b	0
c	Add lines 9a and 9b and enter the result	9c	
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions 10 22,042		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2	11	0

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Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2025. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Don't** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	125
13	Enter the amount, if any, you carried over from 2024 and used in 2025 during the grace period. See instructions			13	
14	Enter the amount, if any, you forfeited or carried forward to 2026. See instructions			14	( )
15	Combine lines 12 through 14. See instructions			15	125
16	Enter the total amount of **qualified expenses** incurred in 2025 for the care of the **qualifying person(s)**	16			
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	119,769		
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	58,034		
20	Enter the **smallest** of line 17, 18, or 19 If zero or less, enter -0-	20	0		
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions	21	5,000		
22	Is any amount on line 12 or 13 from your sole proprietorship or partnership? ☒ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	0
23	Subtract line 22 from line 15	23	125		
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	0
25	**Excluded benefits.** If you checked "No" on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-			25	0
26	**Taxable benefits.** Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e			26	125

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

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

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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
JOHN A SGROMOLO III & CALLIE W SGROMOLO

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	177,928
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	177,928
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?		12	4,400
	☐ **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.			
13	Enter the amount from **Credit Limit Worksheet A**		13	22,042
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.

GEB 25 88121 TXO 1040 Form Software Copyright 1996 - 2026 HRB Tax Group, Inc.

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074
2025
Attachment Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: JOHN A SGROMOLO III

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions: [redacted]

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction.

See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2025. See instructions			☐ Self-only ☒ Family
2	HSA contributions you made for 2025 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2025. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions		2	
3	If you were under age 55 at the end of 2025 and, on the first day of **every** month during 2025, you were, or were considered, an eligible individual with the **same** coverage, enter $4,300 ($8,550 for family coverage). **All others,** see the instructions for the amount to enter		3	8,550
4	Enter the amount you and your employer contributed to your Archer MSAs for 2025 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2025, also include any amount contributed to your spouse's Archer MSAs		4	
5	Subtract line 4 from line 3. If zero or less, enter -0-		5	8,550
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2025, see the instructions for the amount to enter		6	8,550
7	If you were age 55 or older at the end of 2025, married, and you or your spouse had family coverage under an HDHP at any time during 2025, enter your additional contribution amount. See instructions		7	
8	Add lines 6 and 7		8	8,550
9	Employer contributions made to your HSAs for 2025	9 2,500		
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10		11	2,500
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	6,050
13	**HSA deduction** (see instructions)		13	

Part II HSA Distributions.

If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2025 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	0
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	0
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage.

See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	**Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

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2025 WAGES AND SALARIES SUMMARY ATTACHMENT

JOHN A SGROMOLO III & CALLIE W SGROMOLO

[redacted]

Employer Name	Employer EIN	T or S	Wages	Federal Withholding	Social Security Tax Withheld	State	State Wages	State Tax Withheld	Local Tax Withheld
Clay County Board of Comm G	59-6000553	T	32,559		2,088	FL			
DISTRICT SCHOOL BOARD OF CL	59-6000552	S	58,034	12,191	3,709				
St Johns Country Day School	59-0700127	T	87,210	9,337	5,407	FL			
Total			177,803	21,528	11,204				

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2025 FORM 2441 EARNED INCOME WORKSHEET - LINES 4 AND 5

JOHN A SGROMOLO III & CALLIE W SGROMOLO

[redacted]

Keep for Your Records

		Taxpayer (a)	Spouse (b)	Taxpayer (c)	Spouse (d)
1.	Amount from Form 1040, line 1z			119,894	58,034
2.	Form 2555, line 43, excluded as foreign earned income				
3.	If member of clergy, amount from line 1 also reported on Schedule SE				
4.	If church employee with $108.28 or more of church income, amount from line 1 also reported on Schedule SE				
5.	Add lines 2 through 4				
6.	Subtract line 5 from line 1			119,894	58,034
7.	Amount from Schedule SE, line 3				
8.	Schedule SE deduction claimed on Schedule 1, line 15				
9.	Subtract line 8 from line 7				
10.	Amount from Schedule SE, line 4b				
11.	Amount from Schedule SE, line 5a				
12.	Add lines 10 and 11				
13.	Amount from Schedule C, line 1, if filing as a statutory employee				
14.	Amount of nontaxable combat pay				
15.	Self-employment loss from Schedule C, Schedule F, and partnership K-1				
16.	Self-employment net earnings less than $400 from Schedule C, Schedule F, and PTK-1				
17.	Add lines 13, 14, 15, and 16				
18.	Add lines 6, 9, 12, and 17, but not less than zero			119,894	58,034
19.	Student/disabled allowance				
20.	Total earned income. Add lines 18 and 19			119,894	58,034

Enter taxpayer earned income (line 20, column c) on Form 2441, line 4.

Enter spouse earned income (line 20, column d) on Form 2441, line 5.

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FORM 2441 DEPENDENT CARE BENEFITS EARNED INCOME WKSHT - LINES 18 & 19

JOHN A SGROMOLO III & CALLIE W SGROMOLO

[redacted]

Keep for Your Records

		Taxpayer (a)	Spouse (b)	Taxpayer (c)	Spouse (d)
1.	Amount from Form 1040, line 1z, Excluding Dependent Care Benefits			119,769	58,034
2.	Form 2555, line 43, excluded as foreign earned income				
3.	If member of clergy, amount from line 1 also reported on Schedule SE				
4.	If church employee with $108.28 or more of church income, amount from line 1 also reported on Schedule SE				
5.	Add lines 2 through 4				
6.	Subtract line 5 from line 1			119,769	58,034
7.	Amount from Schedule SE, line 3				
8.	Schedule SE deduction claimed on Schedule 1, line 15				
9.	Subtract line 8 from line 7				
10.	Amount from Schedule SE, line 4b				
11.	Amount from Schedule SE, line 5a				
12.	Add lines 10 and 11				
13.	Amount from Schedule C, line 1, if filing as a statutory employee				
14.	Amount of nontaxable combat pay				
15.	Self-employment loss from Schedule C, Schedule F, and partnership K-1				
16.	Self-employment net earnings less than $400 from Schedule C, Schedule F, and PTK-1				
17.	Add lines 13, 14, 15, and 16				
18.	Add lines 6, 9, 12, and 17, but not less than zero			119,769	58,034
19.	Student/disabled allowance				
20.	Total earned income. Add lines 18 and 19			119,769	58,034

Enter taxpayer earned income (line 20, column c) on Form 2441, line 18.

Enter spouse earned income (line 20, column d) on Form 2441, line 19.

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2025 SCHEDULE 8812 CREDIT LIMIT WORKSHEET A

JOHN A SGROMOLO III & CALLIE W SGROMOLO

[redacted]

Keep for Your Records

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or Form 1040-NR	1	22,042

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	22,042

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	22,042

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2026 CARRYFORWARD INFORMATION

JOHN A SGROMOLO III & CALLIE W SGROMOLO

[redacted]

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)	17,642
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.

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