

2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 07/19/2026

General Information

Name: Hon Andrea M Johnson

PID 321883

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (12Th)	Elected Constitutional Officer	Circuit Court Judge

Net Worth

My Net Worth as of December 31, 2025 was \$ 629,387.00.

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 \$ 35,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
212 69th St NW Bradenton FL 34209	\$ 603,987.00
1203 Master Drive Decatur IN 46733	\$ 70,000.00
2024 Chevrolet Trax	\$ 25,000.00
Savings + Checking Accounts	\$ 60,000.00
IRA	\$ 73,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Mr. Cooper	PO Box 650783 Dallas TX 75265	\$ 231,240.00
Capital One	PO Box 71087, Charlotte, NC 28272	\$ 6,360.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

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

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

N/A

Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you 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.

Andrea M Johnson

Digitally signed: 07/19/2026

Filed with COE: 07/19/2026

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

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

☐ Other

Your first name and middle initial
BRIAN JOHNSON

Last name
JOHNSON

Your social security number
[REDACTED]

If joint return, spouse's first name and middle initial
ANDREA M JOHNSON

Last name
JOHNSON

Spouse's social security number
[REDACTED]

Home address (number and street). If you have a P.O. box, see instructions.
212 69TH ST NW

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.
BRADENTON, FL 34209

State **FL** ZIP code **34209**

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

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status ☐ Single ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. ☒ Married filing jointly (even if only one had income) If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:
☐ Married filing separately (MFS). Enter spouse's SSN above and full name here:
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

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

Dependents (see instructions)	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name	TRENTON	CHASE	KENDALL	
(2) Last name	JOHNSON	JOHNSON	JOHNSON	
(3) SSN	[REDACTED]	[REDACTED]	[REDACTED]	
(4) Relationship	SON	SON	DAUGHTER	
(5) Check if lived with you more than half of 2025	(a) ☒ Yes (b) ☒ And in the U.S.	(a) ☒ Yes (b) ☐ And in the U.S.	(a) ☒ Yes (b) ☒ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☒ Full-time student ☐ Permanently & totally disabled	☐ Full-time student ☐ Permanently & totally disabled	☐ Full-time student ☐ Permanently & totally disabled	☐ Full-time student ☐ Permanently & 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.

Attach Sch. B if required.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	173,027.
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	173,027.
2a	Tax-exempt interest	2a	
2b	Taxable interest	2b	250.
3a	Qualified dividends	3a	
3b	Ordinary dividends	3b	
c	Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b		
4a	IRA distributions	4a	
4b	Taxable amount	4b	
c	Check if (see instructions) 1 ☐ Rollover 2 ☐ QCD 3 ☐		
5a	Pensions and annuities	5a	
5b	Taxable amount	5b	
c	Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐		
6a	Social security benefits	6a	
6b	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	65,140.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9	238,417.
10	Adjustments to income from Schedule 1, line 26	10	
11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	238,417.

Tax and Credits

- 11b Amount from line 11a (adjusted gross income) 238,417.
- 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)

Standard

Deduction for —

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

- 13a Qualified business income deduction from Form 8995 or Form 8995-A
- b Additional deductions from Schedule 1-A, line 38
- 14 Add lines 12e, 13a, and 13b 44,288.
- 15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income 194,129.
- 16 Tax (see instructions). Check if any from Form(s): 1 ☐ 8814
- 2 ☐ 4972 3 ☐
- 17 Amount from Schedule 2, line 3
- 18 Add lines 16 and 17 32,536.
- 19 Child tax credit or credit for other dependents from Schedule 8812 3,200.
- 20 Amount from Schedule 3, line 8
- 21 Add lines 19 and 20 3,200.
- 22 Subtract line 21 from line 18. If zero or less, enter -0- 29,336.
- 23 Other taxes, including self-employment tax, from Schedule 2, line 21
- 24 Add lines 22 and 23. This is your total tax 29,336.

Payments and Refundable Credits

- 25 Federal income tax withheld from:
- a Form(s) W-2 25a 17,531.
- b Form(s) 1099 25b
- c Other forms (see instructions) 25c
- d Add lines 25a through 25c 25d 17,531.
- 26 2025 estimated tax payments and amount applied from 2024 return 1,200.
- 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 10,605.
- 32 Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits 32 10,605.
- 33 Add lines 25d, 26, and 32. These are your total payments 33 29,336.

Refund

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

Direct deposit? See instructions.

Amount You Owe

- 37 Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions 37 0.
- 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 THEODORE CARREAU

Phone no. 9414745509

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

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no.

Email address

Paid Preparer Use Only

Preparer's name

THEODORE CARREAU

Preparer's signature

THEODORE CARREAU

Date

PTIN

P03226346

Check if:

☐ Self-employed

Firm's name

COWORKS TAX & ACCOUNTING

Phone no. (941) 474-5509

Firm's address

801 9TH STREET W
BRADENTON, FL 34205

Firm's EIN 87-4135700

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. 01

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

BRIAN AND ANDREA M JOHNSON

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	
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	65,140.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid:	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	65,140.

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

01/05/26

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	
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 8i from the rental of personal property engaged in for profit.	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.	24c		
d	Reforestation amortization and expenses.	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.	24e		
f	Contributions to section 501(c)(18)(D) pension plans.	24f		
g	Contributions by certain chaplains to section 403(b) plans.	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.	24i		
j	Housing deduction from Form 2555.	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z.		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.		26	0.

Schedule 1 (Form 1040) 2025

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **03**

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

BRIAN AND ANDREA M JOHNSON

Your social security number

[REDACTED]

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	0.

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	10,605.
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b	
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other refundable credits (see instructions):	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	10,605.

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

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

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

BRIAN AND ANDREA M JOHNSON

Part I Income or Loss From Rental Real Estate

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

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

1a Physical address of each property (street, city, state, ZIP+4)

A 1203 MASTER DR, DECAUTER, IN 46733

B

C

1b Type of Property
(from list below)

A 1

B

C

2 For each rental real estate property listed above, report the number of fair rental days and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.

Fair Rental Days

Personal Use Days

QJV

A 365

B

C

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental
2 Multi-Family Residence 4 Commercial

Income:

- 3 Rents received
4 Royalties received

Expenses:

- 5 Advertising
6 Auto and travel (see instructions)
7 Cleaning and maintenance
8 Commissions
9 Insurance
10 Legal and other professional fees
11 Management fees
12 Mortgage interest paid to banks, etc. (see instructions)
13 Other interest
14 Repairs
15 Supplies
16 Taxes
17 Utilities
18 Depreciation expense or depletion
19 Other (list)
20 Total expenses. Add lines 5 through 19

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a loss, see instructions to find out if you must file Form 6198.

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions).

- 23a Total of all amounts reported on line 3 for all rental properties
b Total of all amounts reported on line 4 for all royalty properties
c Total of all amounts reported on line 12 for all properties
d Total of all amounts reported on line 18 for all properties
e Total of all amounts reported on line 20 for all properties

24 Income. Add positive amounts shown on line 21. Do not include losses.

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here.

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount on line 41 on page 2.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Supplemental Income and Loss

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

Attach to Form

Go to www.irs.gov/ScheduleE

OMB No. 1545-0074

2025

Attachment
Sequence No. 13

Your social security number

Royalties

Use Schedule C. See instructions. If you are an individual, report on Form(s) 1099? See instructions. ☐ Yes ☒ No

☐ Yes ☐ No

Properties:

A

B

C

7,380.

808.

1,400.

1,865.

2,106.

6,179.

1,201.

23a 7,380.

23b

23c

23d 2,106.

23e 6,179.

24 1,201.

25

26 1,201.

Schedule E (Form 1040) 2025 Created 5/6/25

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

Your social security number

BRIAN AND ANDREA M JOHNSON

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

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	LAW OFFICE OF ANDREA M. JOHNSON, P.A.	S		46-3893299	X	
B						
C						
D						

Passive Income and Loss			Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A		63,939.			
B					
C					
D					
29 a Totals		63,939.			
b Totals					
30 Add columns (h) and (k) of line 29a				30	63,939.
31 Add columns (g), (i), and (j) of line 29b				31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31.				32	63,939.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

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

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5.	41	65,140.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules.	43	

SCHEDULE 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

Your social security number

BRIAN AND ANDREA M JOHNSON

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	238,417.
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	238,417.
4	Number of qualifying children under age 17 with the required social security number	4	1
5	Multiply line 4 by \$2,200	5	2,200.
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	2
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	1,000.
8	Add lines 5 and 7	8	3,200.
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	3,200.
13	Enter the amount from Credit Limit Worksheet A	13	32,536.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	3,200.

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.

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

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

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

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

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	
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Schedule 8812 (Form 1040) 2025

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-0074

2025Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

Your taxpayer identification number

BRIAN AND ANDREA M JOHNSON

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	LAW OFFICE OF ANDREA M. JOHNSON, P.A.	46-3893299	63,939.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	63,939.
3	Qualified business net (loss) carryforward from the prior year	3	(0.)
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	63,939.
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	12,788.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0.
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	(0.)
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	12,788.
11	Taxable income before qualified business income deduction (see instructions)	11	206,917.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0.
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	206,917.
14	Income limitation. Multiply line 13 by 20% (0.20)	14	41,383.
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	12,788.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)

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

Form 8995 (2025) Created 9/12/25

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 StatusTo 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

BRIAN AND ANDREA M JOHNSON

Taxpayer identification number

Preparer's name

THEODORE CARREAU

Preparer tax identification number

P03226346

Part I Due Diligence Requirements

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

☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

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

BAA 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? | ☒ | ☐ |

**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder

ANDREA M JOHNSON

Identifying number

A Name of S corporation

LAW OFFICE OF ANDREA M. JOHNSON, P.A.

B Employer identification number

46-3893299

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other: _____E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation: ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year	1	286,096.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	63,939.
3b	Net rental real estate income (enter losses in Part III)	3b	
3c	Other net rental income (enter losses in Part III)	3c	
3d	Interest income	3d	
3e	Ordinary dividends	3e	
3f	Royalties	3f	
3g	Net capital gains (enter losses in Part III)	3g	
3h	Net section 1231 gain (enter losses in Part III)	3h	
3i	Other income (enter losses in Part III)	3i	
3j	Excess depletion adjustment	3j	
3k	Tax-exempt income	3k	
3l	Recapture of business credits	3l	
3m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	63,939.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	350,035.
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	74,775.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	275,260.
8a	Non deductible expenses	8a	1,195.
8b	Depletion for oil and gas	8b	
8c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	1,195.
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	274,065.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	274,065.
14	Add lines 11, 12, and 13	14	274,065.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	0.

Part II Shareholder Debt Basis**Section A – Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year				0.
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				0.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				0.

Part II Shareholder Debt Basis (continued) LAW OFFICE OF ANDREA M. JOHNSON, P.A.**Section B – Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				0.
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				0.
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24 ..				0.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis.				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				0.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) ..				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				0.

Section C – Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	0.	0.	0.	0.	0.

Department of the Treasury
Internal Revenue ServiceSee separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.

2025

Attachment
Sequence No. 858

Name(s) shown on return

Identifying number

BRIAN AND ANDREA M JOHNSON

Part I 2025 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	1a	1,201.	
b	Activities with net loss (enter the amount from Part IV, column (b))	1b		
c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c		
d	Combine lines 1a, 1b, and 1c	1d		1,201.

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	2a	63,939.	
b	Activities with net loss (enter the amount from Part V, column (b))	2b		
c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c		
d	Combine lines 2a, 2b, and 2c	2d		63,939.

3	Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	3		65,140.
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- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3	4	
5	Enter \$150,000. If married filing separately, see instructions	5	
6	Enter modified adjusted gross income, but not less than zero. See instructions.	6	173,277.
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.			
7	Subtract line 6 from line 5	7	
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions.	8	
9	Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions.	9	0.

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10	
11	Total losses allowed from all passive activities for 2025. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
INDIANA RENTAL	1,201.			1,201.	
Total. Enter on Part I, lines 1a, 1b, and 1c	1,201.				

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2025) Created 5/8/25

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
LAW OFFICE OF ANDREA M. JOHNS	63,939.			63,939.	
Total. Enter on Part I, lines 2a, 2b, and 2c...	63,939.				

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

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

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				0.

Part IX Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity:					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total	0.	1.00		0.	0.

Name of activity:					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total	0.	1.00		0.	0.

2025		Form W-2 Wage and Tax Statement	
a Employee's SSN		1 Wages, tips, other compensation	
b Employer identification number		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages	
d Control number		4 Social security tax withheld	
e Employee's first name and initial		5 Medicare wages and tips	
f Employee's address and ZIP code		6 Medicare tax withheld	
g Statutory employee		7 Social security tips	
h Dependent care benefits		8 Allocated tips	
i Other		10 Dependent care benefits	
12a		12b	
12c		12d	
12e		12f	
12g		12h	
12i		12j	
12k		12l	
12m		12n	
12o		12p	
12q		12r	
12s		12t	
12u		12v	
12w		12x	
12y		12z	
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12ac		12ad	
12ae		12af	
12ag		12ah	
12ai		12aj	
12ak		12al	
12am		12an	
12ao		12ap	
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12au		12av	
12aw		12ax	
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12xa		12xb	
12xc		12xd	
12xe		12xf	
12xg		12xg	
12xi		12xj	
12xk		12xl	
12xm		12xm</	

2025

For calendar year 2025, or tax year

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ending

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See separate instructions.

46-3893299

LAW OFFICE OF ANDREA M. JOHNSON, P.A.
PO BOX 1283
BRADENTON, FL 34206

E-FILE

Beginning of tax year.....	100
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End of tax year	100
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ANDREA M JOHNSON
6709 35TH AVENUE WEST
BRADENTON, FL 34209

TIN	Name
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Beginning of tax year.....	100
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End of tax year.....	100
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Beginning of tax year \$

End of tax year..... \$

☒ Final K-1☐ Amended K-1

1	Ordinary business income (loss) 63,939.	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked ☐
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss)	C*	1,195.
		D	74,775.
		17	Other information
		AC*	STMT
11	Section 179 deduction	AJ*	STMT
12	Other deductions	V*	STMT
18	☐ More than one activity for at-risk purposes*		
19	☐ More than one activity for passive activity purposes*		

*See attached statement for additional information

*See attached statement for additional information.