

2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 08/26/2026

General Information

Name: Rafael E. Martinez

PID 283536

AGENCY INFORMATION

Organization	Suborganization	Title
Central Florida Expressway Authority (CFX)	Authority Members	Governing Board

Net Worth

My Net Worth as of August 26, 2026 was \$ 10,130,638.00.

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 \$ 180,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Personal Residence 1115 Woodland Street, Orlando, FL 32806	\$ 946,000.00
Office Building 108 E. Central Blvd, Orlando 50% Interest	\$ 934,957.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

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

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

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

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

N/A

Training

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.

Rafael E. Martinez

Digitally signed: 08/26/2026

Filed with COE: 08/26/2026

Two-Year Comparison Worksheet

2025

Name(s) as shown on return

Social security number

RAFAEL E. & REBECCA E. MARTINEZ

2024 Filing Status MARRIED FILING JOINT

2025 Filing Status MARRIED FILING JOINT

2024 Tax Bracket 37.0%

2025 Tax Bracket 37.0%

Description	Tax Year 2024	Tax Year 2025	Increase (Decrease)
WAGES, SALARIES, AND TIPS	280,412.	278,999.	-1,413.
SCHEDULE B - TAXABLE INTEREST	11,064.	6,605.	-4,459.
SCHEDULE B - QUALIFIED DIVIDENDS	18,707.	17,486.	-1,221.
SCHEDULE B - ORDINARY DIVIDENDS	34,810.	44,713.	9,903.
TAXABLE IRA DISTRIBUTIONS	211,018.	190,000.	-21,018.
TAXABLE PENSIONS AND ANNUITIES	94,458.	106,413.	11,955.
TAXABLE SOCIAL SECURITY BENEFITS	63,328.	65,513.	2,185.
SCHEDULE D (CAPITAL GAIN/LOSS)	98,735.	73,453.	-25,282.
FORM 4797 (OTHER GAINS OR LOSSES)	0.	-3,609.	-3,609.
SCHEDULE E (RENTAL AND PASSTHROUGH)	379,727.	304,515.	-75,212.
OTHER INCOME	0.	650.	650.
TOTAL INCOME	1,173,552.	1,067,252.	-106,300.
SELF-EMPLOYED HEALTH INS. DEDUCTION	21,912.	20,999.	-913.
TOTAL ADJUSTMENTS	21,912.	20,999.	-913.
ADJUSTED GROSS INCOME	1,151,640.	1,046,253.	-105,387.
TAXES	10,000.	10,000.	0.
CONTRIBUTIONS	69,292.	97,287.	27,995.
TOTAL ITEMIZED DEDUCTIONS	79,292.	107,287.	27,995.
QUALIFIED BUSINESS INCOME DEDUCTION	34.	19.	-15.
TOTAL DEDUCTIONS	79,326.	107,306.	27,980.
TAXABLE INCOME	1,072,314.	938,947.	-133,367.
TAX	303,026.	256,509.	-46,517.
TAX BEFORE CREDITS	303,026.	256,509.	-46,517.
FORM 1116 (FOREIGN TAX CREDIT)	307.	184.	-123.
TAX AFTER NON-REFUNDABLE CREDITS	302,719.	256,325.	-46,394.
SCH. H (HOUSEHOLD EMPLOYMENT TAX)	1,568.	1,634.	66.
FORM 8959 (ADDITIONAL MEDICARE TAX)	351.	351.	0.
FORM 8960 (NET INVEST. INCOME TAX)	5,416.	4,766.	-650.
TOTAL TAX	310,054.	263,076.	-46,978.
FED. INCOME TAX WITHHELD, FORM W-2	95,645.	95,460.	-185.
FED. INCOME TAX WITHHELD, FORM 1099	122,185.	118,565.	-3,620.
FED. INCOME TAX WITHHELD, OTHER FORM	801.	801.	0.
ESTIMATED TAX PAYMENTS	139,344.	90,000.	-49,344.
TOTAL PAYMENTS	357,975.	304,826.	-53,149.
TAX OVERPAID	47,921.	41,750.	-6,171.
AMOUNT REFUNDED	47,921.	21,750.	-26,171.
OVERPAYMENT APPLIED TO ESTIMATE	0.	20,000.	20,000.
NORTH CAROLINA STATE RETURN			
TAXABLE INCOME	904.	0.	-904.
TAX	41.	0.	-41.

2025

Social security number

1. *Journal of the American Medical Association*, 2000; 283: 2686-2692.

2025 Filing Status **MARRIED FILING JOINT**

2025 Tax Bracket	37.0%
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526301 04-01-25

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 RAFAEL E.		Last name MARTINEZ		Your social security number [REDACTED]
If joint return, spouse's first name and middle initial REBECCA E.		Last name MARTINEZ		Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. 1115 WOODLAND STREET				Apt. no. [REDACTED]
City, town, or post office. If you have a foreign address, also complete spaces below. ORLANDO				State ZIP code FL 32806
Foreign country name		Foreign province/state/county		Foreign postal code
				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. ☒
				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

Filing Status	☐ Single	☐ Head of household (HOH)
Check only one box.	☒ Married filing jointly (even if only one had income)	☐ Qualifying surviving spouse (QSS)
	☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: _____	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 instructions)	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025 ☐	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if ☐	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits ☐	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

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

Income		STMT 1			
1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	278,999.		
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	278,999.		
2a	Tax-exempt interest	2a	10,156.	b	Taxable interest
3a	Qualified dividends	3a	17,486.	2b	6,605.
c	Check if your child's dividends are included in ☐ Line 3a	3b	44,713.	3b	44,713.
4a	IRA distributions	4a		4b	190,000.
c	Check if (see instructions) ☐ Rollover	2	Line 3b	4b	190,000.
5a	Pensions and annuities	5a		2	QCD 3
c	Check if (see instructions) ☐ Rollover	5b	106,413.	2	PSO 3
6a	Social security benefits	6a	77,074.	6b	65,513.
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
d	If you are married filing separately & lived apart from your spouse the entire year (see inst.), check here ☐				
7a	Capital gain or (loss). Attach Schedule D if required	7a	73,453.		
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)				
8	Additional income from Schedule 1, line 10	8	301,556.		
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9	1,067,252.		
10	Adjustments to income from Schedule 1, line 26	10	20,999.		
11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	1,046,253.		

Tax and Credits

- 11b** Amount from line 11a (adjusted gross income) **11b** 1,046,253.
- 12a** Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent
b ☐ Spouse itemizes on a separate return **c** ☐ You were a dual-status alien
d **You:** ☒ Were born before January 2, 1961 ☐ Are blind
Spouse: ☒ Was born before January 2, 1961 ☐ Is blind
- e** **Standard deduction or itemized deductions** (from Schedule A) **12e** 107,287.
- 13a** Qualified business income deduction from Form 8995 or Form 8995-A **13a** 19.
- b** Additional deductions from Schedule 1-A, line 38 **13b**
- 14** Add lines 12e, 13a, and 13b **14** 107,306.
- 15** Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income** **15** 938,947.
- 16** **Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐ **16** 256,509.
- 17** Amount from Schedule 2, line 3 **17**
- 18** Add lines 16 and 17 **18** 256,509.
- 19** Child tax credit or credit for other dependents from Schedule 8812 **19**
- 20** Amount from Schedule 3, line 8 **20** 184.
- 21** Add lines 19 and 20 **21** 184.
- 22** Subtract line 21 from line 18. If zero or less, enter -0- **22** 256,325.
- 23** Other taxes, including self-employment tax, from Schedule 2, line 21 **23** 6,751.
- 24** Add lines 22 and 23. This is your **total tax** **24** 263,076.

Standard deduction for -

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

Payments and Refundable Credits

- 25** Federal income tax withheld from:
- a** Form(s) W-2 **SEE STATEMENT 8** **25a** 95,460.
- b** Form(s) 1099 **SEE STATEMENT 10** **25b** 118,565.
- c** Other forms (see instructions) **SEE STATEMENT 11** **25c** 801.
- d** Add lines 25a through 25c **25d** 214,826.
- 26** 2025 estimated tax payments and amount applied from 2024 return **STATEMENT 9** **26** 90,000.
- If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):
- 27a** Earned income credit (EIC) **27a**
- b** Clergy filing Schedule SE (see instructions)
- c** If you do not want to claim the EIC, check here ☐
- 28** Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here ☐ **28**
- 29** American opportunity credit from Form 8863, line 8 **29**
- 30** Refundable adoption credit from Form 8839, line 13 **30**
- 31** Amount from Schedule 3, line 15 **31**
- 32** Add lines 27a, 28, 29, 30, and 31. These are your **total other payments and refundable credits** **32**
- 33** Add lines 25d, 26, and 32. These are your **total payments** **33** 304,826.

Refund

- 34** If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** **34** 41,750.
- 35a** Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐ **35a** 21,750.
- b** Routing number **c** Type: ☒ Checking ☐ Savings
- d** Account number
- 36** Amount of line 34 you want **applied to your 2026 estimated tax** **36** 20,000.

Amount You Owe

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

Third Party Designee

- Do you want to allow another person to discuss this return with the IRS? See instructions. ☒ **Yes. Complete below.** ☐ **No**
- Designee's name **J. ALDEN BAKER, CPA** Phone no. **407-425-5200** Personal identification number (PIN) [REDACTED]

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 **ATTORNEY** Date [REDACTED] Your occupation **ATTORNEY** If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [REDACTED]
- Spouse's signature. If a joint return, **both** must sign. Date [REDACTED] Spouse's occupation **HOUSEWIFE** If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) [REDACTED]
- Phone no. [REDACTED] Email address **RMARTINEZ@MMDORL.COM**

Paid Preparer Use Only

- Preparer's name **J. ALDEN BAKER, CPA** Preparer's signature **J. ALDEN BAKER, CPA** Date [REDACTED] PTIN **P00599377** Check if: ☐ Self-employed
- Firm's name **BAKER, HYATT, HOMRICH & ZOKVIC, P.A.** Phone no. **(407) 425-5200** Firm's EIN **59-3096580**
- Firm's address **2203 EAST MICHIGAN STREET ORLANDO, FL 32806-4944**

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

RAFAEL E. & REBECCA E. MARTINEZ

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	0.
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	-3,609.
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	304,515.
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: AMERICAN EXPRESS NATIONAL BANK 650.	8z	650.
9	Total other income. Add lines 8a through 8z	9	650.
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	301,556.

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

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

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	20,999.
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	20,999.

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

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

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

OMB No. 1545-0074

2025Attachment
Sequence No. **1A**

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

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ**Part I Modified Adjusted Gross Income (MAGI) Amount**

1	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b	1	1,046,253.
2a	Enter any income from Puerto Rico that you excluded	2a	
b	Enter the amount from Form 2555, line 45	2b	
c	Enter the amount from Form 2555, line 50	2c	
d	Enter the amount from Form 4563, line 15	2d	
e	Add lines 2a, 2b, 2c, and 2d	2e	
3	Add lines 1 and 2e	3	1,046,253.

Part II No Tax on Tips

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

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

Part III No Tax on Overtime

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

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

Part IV No Tax on Car Loan Interest

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

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

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

Part V Enhanced Deduction for Seniors

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

31	Enter the amount from line 3	31	1,046,253.
32	Enter \$75,000 (\$150,000 if married filing jointly)	32	150,000.
33	Subtract line 32 from line 31. If zero or less, enter \$6,000 on line 35	33	896,253.
34	Multiply line 33 by 6% (0.06)	34	53,775.
35	Subtract line 34 from \$6,000. If zero or less, enter -0-	35	0.
36a	If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35	36a	
b	If you are married filing jointly, your spouse has a valid social security number (see instructions), and your spouse was born before January 2, 1961, enter the amount from line 35	36b	
37	Enhanced deduction for seniors. Add lines 36a and 36b	37	

Part VI Total Additional Deductions

38	Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c	38	
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Schedule 1-A (Form 1040) 2025

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **02**

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

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ

Part I Tax

1	Additions to tax:		
a	Excess advance premium tax credit repayment. Attach Form 8962	1a	
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b	
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c	
d	Recapture of net EPE from Form 4255, line 2a, column (I)	1d	
e	Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1e	
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1f	
y	Other additions to tax (see instructions):	1y	
z	Add lines 1a through 1y	1z	
2	Alternative minimum tax. Attach Form 6251	2	0.
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 ☐ 4361 2 ☐ 4029 3 ☐	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	1,634.
10	Reserved for future use	10	
11	Additional Medicare Tax. Attach Form 8959	11	351.
12	Net investment income tax. Attach Form 8960	12	4,766.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

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

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount	17a	
b	Recapture of federal mortgage subsidy. If you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Recapture of net EPE from Form 4255, line 1d, column (I)	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b	21	6,751.

Schedule 2 (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

RAFAEL E. & REBECCA E. MARTINEZ

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	184.
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	184.

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	
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	

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

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

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2025

Attachment
Sequence No. **07**

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

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions) SEE STATEMENT 13	1	8,577.
	2	Enter amount from Form 1040 or 1040-SR, line 11b 1,046,253.		
	3	Multiply line 2 by 7.5% (0.075)	3	78,469.
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5	State and local taxes (SALT).		
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box SEE STATEMENT 14 ☒	5a	1,960.
	b	State and local real estate taxes (see instructions)	5b	9,805.
	c	State and local personal property taxes	5c	
	d	Add lines 5a through 5c	5d	11,765.
	e	Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately). If Form 1040 or 1040-SR, line 11b is more than \$500,000 (\$250,000 if married filing separately), or if you completed Form 2555, Form 4563, or excluded income from Puerto Rico, see instructions STMT 16	5e	10,000.
	6	Other taxes. List type and amount:	6	
	7	Add lines 5e and 6	7	10,000.
Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐		
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b	
	c	Points not reported to you on Form 1098. See instructions for special rules	8c	
	d	Reserved for future use	8d	
	e	Add lines 8a through 8c	8e	
	9	Investment interest. Attach Form 4952 if required. See instructions	9	
	10	Add lines 8e and 9	10	
Gifts to Charity Caution: If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	2,921. STMT 12
	12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12	94,366.
	13	Carryover from prior year	13	
	14	Add lines 11 through 13	14	97,287.
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
Other Itemized Deductions	16	Other - from list in instructions. List type and amount:	16	
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12e	17	107,287.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐		

**SCHEDULE B
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **08**

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ

Part I

Interest

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:
- JPMORGAN CHASE BANK NA 14.
MARY HALL 32.
RAYMOND JAMES & ASSOCIATES, INC. 2.
RAYMOND JAMES & ASSOCIATES, INC. 5,196.
RAYMOND JAMES & ASSOCIATES, INC. 1.
FROM K-1 - MCEWAN-EDWARDS BUILDING, LLC 358.
FROM K-1 - MCEWAN, MARTINEZ., DUKES, HALL, & VANCOL P.A. 472.
FROM K-1 - CSE CREDIT TENANT FUND III, LLC 100.
FROM K-1 - CSE MIXED USE- MULTIFAMILY FUND IV LLC 430.

Amount

1

2 6,605.

- 2 Add the amounts on line 1
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.
Attach Form 8815

3

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

4 6,605.

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

Amount

Part II

**Ordinary
Dividends**

- 5 List name of payer:
- SEE STATEMENT 17 54,869.
- SUBTOTAL FOR LINE 5 54,869.
- TAX-EXEMPT DIVIDENDS SEE STATEMENT 18 -10,156.

5

6 44,713.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

**Foreign
Accounts
and Trusts**

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

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

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

Yes	No
	X
	X

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2025Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

RAFAEL E. & REBECCA E. MARTINEZDid you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	253,287.	251,955.		1,332.
1b Totals for all transactions reported on Form(s) 8949 with Box A or Box G checked	55,026.	53,731.	7.	1,302.
2 Totals for all transactions reported on Form(s) 8949 with Box B or Box H checked	921.	720.		201.
3 Totals for all transactions reported on Form(s) 8949 with Box C or Box I checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2			7	2,835.

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D or Box J checked	11,719.	10,887.	3.	835.
9 Totals for all transactions reported on Form(s) 8949 with Box E or Box K checked	395.	216.		179.
10 Totals for all transactions reported on Form(s) 8949 with Box F or Box L checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	<4,477.>
13 Capital gain distributions. See the instructions			13	74,081.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2			15	70,618.

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

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

Schedule D Tax Worksheet - Continued

31. Multiply line 30 by 15% (0.15)	31.	0.
32. Add lines 24 and 30	32.	0.
If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.		
33. Subtract line 32 from line 23	33.	87,925.
34. Multiply line 33 by 20% (0.20)	34.	17,585.
If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.		
35. Enter the smaller of line 9 above or Schedule D, line 19	35.	
36. Add lines 10 and 21	36.	
37. Enter the amount from line 1 above	37.	
38. Subtract line 37 from line 36. If zero or less, enter -0-	38.	
39. Subtract line 38 from line 35. If zero or less, enter -0-	39.	
40. Multiply line 39 by 25% (0.25)	40.	
If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.		
41. Add lines 21, 22, 30, 33, and 39	41.	938,768.
42. Subtract line 41 from line 1	42.	179.
43. Multiply line 42 by 28% (0.28)	43.	50.
44. Figure the tax on the amount on line 21. If the amount on line 21 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 21 is \$100,000 or more, use the Tax Computation Worksheet	44.	238,874.
45. Add lines 31, 34, 40, 43, and 44	45.	256,509.
46. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	46.	271,473.
47. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 45 or line 46. Also, include this amount on Form 1040, 1040-SR, or 1040-NR, line 16. (If you are filing Form 2555, don't enter this amount on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040.)	47.	256,509.

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

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

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

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ

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	SEE STATEMENT 23					
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
A			
B			
C			
D			
29a Totals	1,797.		311,389.
b Totals	5,841.	2,830.	
30 Add columns (h) and (k) of line 29a			313,186.
31 Add columns (g), (i), and (j) of line 29b			(8,671.)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			304,515.

Part III Income or Loss From Estates and Trusts

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

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

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	304,515.
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	

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))
Attach to your tax return.
Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return

RAFAEL E. & REBECCA E. MARTINEZ

Identifying number

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2025 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20
- 1b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets
- 1c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

1a

1b

1c

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	SEE STATEMENT 24						-3,609.

- 3** Gain, if any, from Form 4684, line 39
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824
- 6** Gain, if any, from line 32, from other than casualty or theft
- 7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows
- Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

3

4

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7

-3,609.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8** Nonrecaptured net section 1231 losses from prior years. See instructions
- 9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions

8

9

Part II Ordinary Gains and Losses (see instructions)

- 10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

- 11** Loss, if any, from line 7
- 12** Gain, if any, from line 7 or amount from line 8, if applicable
- 13** Gain, if any, from line 31
- 14** Net gain or (loss) from Form 4684, lines 31 and 38a
- 15** Ordinary gain from installment sales from Form 6252, line 25 or 36
- 16** Ordinary gain or (loss) from like-kind exchanges from Form 8824
- 17** Combine lines 10 through 16
- 18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.
- a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions
- b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

11

12

13

14

15

16

17

3,609.

-3,609.

18a

18b

-3,609.

For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2025) Created 4/16/25

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	MCEWAN, MARTINEZ., DUKES, HALL, & VANCOL P.A. -	11/18/04	07/01/25
B	MCEWAN, MARTINEZ., DUKES, HALL, & VANCOL P.A. -	07/01/24	12/31/25
C			
D			

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1a before completing.)	0.	0.		
21	Cost or other basis plus expense of sale	374.	604.		
22	Depreciation (or depletion) allowed or allowable	374.	604.		
23	Adjusted basis. Subtract line 22 from line 21				
24	Total gain. Subtract line 23 from line 20				
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	374.	604.		
b	Enter the smaller of line 24 or 25a				
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975. See instructions				
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions				
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e				
d	Additional depreciation after 1969 and before 1976				
e	Enter the smaller of line 26c or 26d				
f	Section 291 amount (corporations only)				
g	Add lines 26b, 26e, and 26f				
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a	Soil, water, and land clearing expenses				
b	Line 27a multiplied by applicable percentage				
c	Enter the smaller of line 24 or 27b				
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions				
b	Enter the smaller of line 24 or 28a				
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126. See instructions				
b	Enter the smaller of line 24 or 29a. See instructions				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33
34	Recomputed depreciation. See instructions	34
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35

Alternative Minimum Tax - Individuals

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

Go to www.irs.gov/Form6251 for instructions and the latest information.

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

Your social security number

RAFAEL E. & REBECCA E. MARTINEZ**Part I Alternative Minimum Taxable Income**

1a Subtract Sched. 1-A (Form 1040), line 37, from Form 1040, 1040-SR, or 1040-NR, line 14	1a	107,306.
b Subtract line 1a from Form 1040, 1040-SR, or 1040-NR, line 11b (if less than zero, enter as a negative amount)	1b	938,947.
2a If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12e	2a	10,000.
b Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c Investment interest expense (difference between regular tax and AMT)	2c	
d Depletion (difference between regular tax and AMT)	2d	
e Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f Alternative tax net operating loss deduction	2f	
g Interest from specified private activity bonds exempt from the regular tax	2g	887.
h Qualified small business stock, see instructions	2h	
i Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k Disposition of property (difference between AMT and regular tax gain or loss)	2k	-109.
l Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	-2,906.
m Passive activities (difference between AMT and regular tax income or loss)	2m	0.
n Loss limitations (difference between AMT and regular tax income or loss)	2n	
o Circulation costs (difference between regular tax and AMT)	2o	
p Long-term contracts (difference between AMT and regular tax income)	2p	
q Mining costs (difference between regular tax and AMT)	2q	
r Research and experimental costs (difference between regular tax and AMT)	2r	
s Income from certain installment sales before January 1, 1987	2s	
t Intangible drilling costs preference	2t	
3 Other adjustments, including income-based related adjustments	3	
4 Alternative minimum taxable income. Combine lines 1b through 3. (If married filing separately and line 4 is more than \$900,350, see instructions.)	4	946,819.

Part II Alternative Minimum Tax (AMT)

5 Exemption.		
IF your filing status is ...	AND line 4 is not over ...	THEN enter on line 5 ...
Single or head of household	\$626,350	\$88,100
Married filing jointly or qualifying surviving spouse	1,252,700	137,000
Married filing separately	626,350	68,500
If line 4 is over the amount shown above for your filing status, see instructions.		
6 Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	809,819.
7 • If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$239,100 or less (\$119,550 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,782 (\$2,391 if married filing separately) from the result.	7	214,933.
8 Alternative minimum tax foreign tax credit (see instructions)	8	184.
9 Tentative minimum tax. Subtract line 8 from line 7	9	214,749.
10 Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	256,325.
11 AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2	11	0.

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	809,819.
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	87,925.
14	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	87,925.
16	Enter the smaller of line 12 or line 15	16	87,925.
17	Subtract line 16 from line 12	17	721,894.
18	If line 17 is \$239,100 or less (\$119,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,782 (\$2,391 if married filing separately) from the result	18	197,348.
19	Enter: • \$96,700 if married filing jointly or qualifying surviving spouse, • \$48,350 if single or married filing separately, or • \$64,750 if head of household.	19	96,700.
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	851,022.
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	0.
22	Enter the smaller of line 12 or line 13	22	87,925.
23	Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	0.
24	Subtract line 23 from line 22	24	87,925.
25	Enter: • \$533,400 if single, • \$300,000 if married filing separately, • \$600,050 if married filing jointly or qualifying surviving spouse, or • \$566,700 if head of household.	25	600,050.
26	Enter the amount from line 21	26	0.
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	850,843.
28	Add line 26 and line 27	28	850,843.
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	0.
30	Enter the smaller of line 24 or line 29	30	0.
31	Multiply line 30 by 15% (0.15)	31	
32	Add lines 23 and 30	32	0.
33	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.	33	87,925.
34	Subtract line 32 from line 22	34	17,585.
35	Multiply line 33 by 20% (0.20)	35	
36	If line 34 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.	36	
37	Add lines 17, 32, and 33	37	
38	Subtract line 35 from line 12	38	214,933.
39	Multiply line 36 by 25% (0.25)	39	
40	Add lines 18, 31, 34, and 37	40	221,967.
41	If line 38 is \$239,100 or less (\$119,550 or less if married filing separately), multiply line 38 by 26% (0.26). Otherwise, multiply line 38 by 28% (0.28) and subtract \$4,782 (\$2,391 if married filing separately) from the result	41	
42	Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	42	214,933.

SCHEDULE H
(Form 1040)

Department of the Treasury
Internal Revenue Service

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. **44**

Name of employer

RAFAEL E. MARTINEZ

Social security number

Employer identification number (EIN)

59-2361780

Calendar year taxpayers having no household employees in 2025 don't have to complete this form for 2025.

A Did you pay **any one** household employee cash wages of \$2,800 or more in 2025? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- ☒ **Yes.** Skip lines B and C and go to line 1.
☐ **No.** Go to line B.

B Did you withhold federal income tax during 2025 for any household employee?

- ☐ **Yes.** Skip line C and go to line 7.
☐ **No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2024 or 2025 to **all** household employees? (Don't count cash wages paid in 2024 or 2025 to your spouse, your child under age 21, or your parent.)

- ☐ **No.** **Stop.** Don't file this schedule.
☐ **Yes.** Skip lines 1-9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security tax	1	10,400.		
2	Social security tax. Multiply line 1 by 12.4% (0.124)			2	1,290.
3	Total cash wages subject to Medicare tax	3	10,400.		
4	Medicare tax. Multiply line 3 by 2.9% (0.029)			4	302.
5	Total cash wages subject to Additional Medicare Tax withholding	5			
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)			6	
7	Federal income tax withheld, if any			7	
8	Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7			8	1,592.

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2024 or 2025 to **all** household employees? (Don't count cash wages paid in 2024 or 2025 to your spouse, your child under age 21, or your parent.)

- ☐ **No.** **Stop.** Include the amount from line 8 above on Schedule 2 (Form 1040), line 9. If you're not required to file Form 1040, see the line 9 instructions.
☒ **Yes.** Go to line 10.

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

Schedule H (Form 1040) 2025 Created 4/15/25

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."	X	
11 Did you pay all state unemployment contributions for 2025 by April 15, 2026? Fiscal year filers, see instructions	X	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	X	

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.**Section A**

13 Name of the state where you paid unemployment contributions	FL	
14 Contributions paid to your state unemployment fund	14	7.
15 Total cash wages subject to FUTA tax	15	7,000.
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16	42.

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-	(h) Contributions paid to state unemployment fund
		From	To					
18 Totals						18		

19 Add columns (g) and (h) of line 18	19	
20 Total cash wages subject to FUTA tax (see the line 15 instructions)	20	
21 Multiply line 20 by 6.0% (0.06)	21	
22 Multiply line 20 by 5.4% (0.054)	22	
23 Enter the smaller of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here)	23	
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25	24	

Part III Total Household Employment Taxes

25 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0-	25	1,592.
26 Add line 16 (or line 24) and line 25	26	1,634.
27 Are you required to file Form 1040? ☒ Yes. Stop. Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Don't complete Part IV below. ☐ No. You may have to complete Part IV. See instructions for details.		

Part IV Address and Signature - Complete this part **only** if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address		Apt., room, or suite no.
City, town, or post office	State	ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature	Date
Paid Preparer Use Only	Preparer's name
	Preparer's signature
	Date
	Check ☐ if self-employed
	PTIN
	Firm's EIN
	Phone no.

Nondeductible IRAs

Attach to 2025 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.**2025**Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2025 Form 8606. See instructions.

RAFAEL E. MARTINEZ

Your social security number

**Fill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below

Foreign country name

Foreign province/state/county

Foreign postal code

Note: Except where stated otherwise, "traditional IRA" includes traditional SEP IRAs and traditional SIMPLE IRAs. "Roth IRA" includes Roth SEP IRAs and Roth SIMPLE IRAs.**Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2025. Nondeductible contributions to a traditional IRA do not include employer contributions made to a SEP IRA pursuant to a SEP arrangement or to a SIMPLE IRA pursuant to a SIMPLE IRA plan.
- You took distributions from a traditional IRA in 2025 **and** you made nondeductible contributions to a traditional IRA in 2025 or an earlier year. For this purpose, "distributions" **does not** include rollovers (but does include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include qualified charitable distributions, one-time distributions to fund an HSA, conversions, recharacterizations, or returns of certain contributions.
- You converted part, but not all, of your traditional IRAs to Roth IRAs in 2025 **and** you made nondeductible contributions to a traditional IRA in 2025 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2025, including those made for 2025 from January 1, 2026, through April 15, 2026. See instructions	1	
2	Enter your total basis in traditional IRAs. See instructions	2	718.
3	Add lines 1 and 2	3	718.
In 2025, did you take a distribution from a traditional IRA, or make a Roth IRA conversion? ☐ No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. ☐ Yes Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2026, through April 15, 2026	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of all your traditional IRAs as of December 31, 2025, plus any outstanding rollovers. Subtract certain 2025 retirement plan distribution repayments treated as rollovers, if any. See instructions	6	
7	Enter your distributions from traditional IRAs in 2025. Do not include rollovers (but do include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). Also, do not include qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth IRA; certain returned contributions; or recharacterizations of traditional IRA contributions. See instructions	7	
8	Enter the net amount you converted from traditional IRAs to Roth IRAs in 2025. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2025 and earlier years	14	718.

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

Form **8606** (2025) Created 5/7/25

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional IRAs (continued)

15a Subtract line 12 from line 7	15a
b Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2025 Form(s) 8915-F. See instructions. Also, enter this amount on 2025 Form(s) 8915-F, line 18, as applicable. See instructions	15b
c Taxable amount. Subtract line 15b from line 15a. Reduce that amount by certain 2025 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers. See instructions. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b	15c
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.	

Part II 2025 Conversions From Traditional IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional IRAs to a Roth IRA in 2025.

16 If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional IRAs to Roth IRAs in 2025	16
17 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16. See instructions	17
18 Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b	18

Part III Distributions From Roth IRAsComplete this part only if you took a distribution from a Roth IRA in 2025. For this purpose, a distribution **does not** include a rollover (but does include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include a qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions. See instructions.

19 Enter your total nonqualified distributions from Roth IRAs in 2025, including any qualified first-time homebuyer distributions, and any 2025 retirement plan distributions whose repayments are treated as rollovers. See instructions	19
20 Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20
21 Subtract line 20 from line 19. If zero or less, enter -0-	21
22 Enter your basis in Roth IRA contributions. See instructions. If line 21 is zero, stop here	22
23 Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax. See instructions	23
24 Enter your basis in conversions from traditional IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions	24
25a Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a
b Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2025 Form(s) 8915-F. See instructions. Also, enter this amount on 2025 Form(s) 8915-F, line 19, as applicable. See instructions	25b
c Taxable amount. Subtract line 25b from line 25a. Reduce that amount by certain 2025 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers. See instructions. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b	25c

Sign Here OnlyIf You Are Filing
This Form by Itself
and Not With Your
Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Nondeductible IRAs

Attach to 2025 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.**2025**Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2025 Form 8606. See instructions.

REBECCA E. MARTINEZ

Your social security number

Fill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below

Foreign country name

Foreign province/state/county

Foreign postal code

Note: Except where stated otherwise, "traditional IRA" includes traditional SEP IRAs and traditional SIMPLE IRAs. "Roth IRA" includes Roth SEP IRAs and Roth SIMPLE IRAs.**Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2025. Nondeductible contributions to a traditional IRA do not include employer contributions made to a SEP IRA pursuant to a SEP arrangement or to a SIMPLE IRA pursuant to a SIMPLE IRA plan.
- You took distributions from a traditional IRA in 2025 **and** you made nondeductible contributions to a traditional IRA in 2025 or an earlier year. For this purpose, "distributions" **does not** include rollovers (but does include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include qualified charitable distributions, one-time distributions to fund an HSA, conversions, recharacterizations, or returns of certain contributions.
- You converted part, but not all, of your traditional IRAs to Roth IRAs in 2025 **and** you made nondeductible contributions to a traditional IRA in 2025 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2025, including those made for 2025 from January 1, 2026, through April 15, 2026. See instructions	1	
2	Enter your total basis in traditional IRAs. See instructions	2	718.
3	Add lines 1 and 2	3	718.
In 2025, did you take a distribution from a traditional IRA, or make a Roth IRA conversion? ☐ No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. ☐ Yes Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2026, through April 15, 2026	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of all your traditional IRAs as of December 31, 2025, plus any outstanding rollovers. Subtract certain 2025 retirement plan distribution repayments treated as rollovers, if any. See instructions	6	
7	Enter your distributions from traditional IRAs in 2025. Do not include rollovers (but do include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). Also, do not include qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth IRA; certain returned contributions; or recharacterizations of traditional IRA contributions. See instructions	7	
8	Enter the net amount you converted from traditional IRAs to Roth IRAs in 2025. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2025 and earlier years	14	718.

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

Form **8606** (2025) Created 5/7/25

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional IRAs (continued)

15a Subtract line 12 from line 7	15a
b Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2025 Form(s) 8915-F. See instructions. Also, enter this amount on 2025 Form(s) 8915-F, line 18, as applicable. See instructions	15b
c Taxable amount. Subtract line 15b from line 15a. Reduce that amount by certain 2025 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers. See instructions. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b	15c
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.	

Part II 2025 Conversions From Traditional IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional IRAs to a Roth IRA in 2025.

16 If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional IRAs to Roth IRAs in 2025	16
17 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16. See instructions	17
18 Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b	18

Part III Distributions From Roth IRAsComplete this part only if you took a distribution from a Roth IRA in 2025. For this purpose, a distribution **does not** include a rollover (but does include certain 2025 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include a qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions. See instructions.

19 Enter your total nonqualified distributions from Roth IRAs in 2025, including any qualified first-time homebuyer distributions, and any 2025 retirement plan distributions whose repayments are treated as rollovers. See instructions	19
20 Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20
21 Subtract line 20 from line 19. If zero or less, enter -0-	21
22 Enter your basis in Roth IRA contributions. See instructions. If line 21 is zero, stop here	22
23 Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax. See instructions	23
24 Enter your basis in conversions from traditional IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions	24
25a Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a
b Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2025 Form(s) 8915-F. See instructions. Also, enter this amount on 2025 Form(s) 8915-F, line 19, as applicable. See instructions	25b
c Taxable amount. Subtract line 25b from line 25a. Reduce that amount by certain 2025 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers. See instructions. If more than zero, also include this amount on 2025 Form 1040, 1040-SR, or 1040-NR, line 4b	25c

Sign Here Onlyif You Are Filing
This Form by Itself
and Not With Your
Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Qualified Business Income Deduction

OMB No. 1545-0074

2025Attachment
Sequence No. **55A**Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

RAFAEL E. & REBECCA E. MARTINEZ

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

Use this form if your taxable income, before your qualified business income deduction, is above \$197,300 (\$394,600 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A		☐	☐		☐
B		☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$197,300 or less (\$394,600 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3		
4 Allocable share of W-2 wages from the trade, business, or aggregation	4		
5 Multiply line 4 by 50% (0.50)	5		
6 Multiply line 4 by 25% (0.25)	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7		
8 Multiply line 7 by 2.5% (0.025)	8		
9 Add lines 6 and 8	9		
10 Enter the greater of line 5 or line 9	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11		
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15		
16 Total qualified business income component. Add all amounts reported on line 15	16		

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

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

Part III Phased-in Reduction

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

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

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions SEE STATEMENT 28	28	95.	
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	95.	
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31	19.	
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		19.
33	Taxable income before qualified business income deduction	33	938,966.	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	88,104.	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		850,862.
36	Income limitation. Multiply line 35 by 20% (0.20)	36		170,172.
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37		19.
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39	Total qualified business income deduction. Add lines 37 and 38	39		19.
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()	

Form **8995-A** (2025)

SCHEDULE C
(Form 8995-A)(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**Loss Netting and Carryforward**

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Name(s) shown on return

Your taxpayer identification number

RAFAEL E. & REBECCA E. MARTINEZ

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/loss	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	CSE CREDIT TENANT FUND III, LLC	5,535.	(5,535.)	0.
	CSE CREDIT TENANT FUND V, LLC	308.	(308.)	0.
			()	
2	Qualified business net (loss) carryforward from prior years. See instructions	SEE STATEMENT 29	2	(46,620.)
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations		3	(46,620.)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations		4	5,843.
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).		5	(5,843.)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-		6	(40,777.)

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

Schedule C (Form 8995-A) (Rev. 12-2022)

2025

523907 04-01-25

QBI Loss Tracking Worksheet

Keep for Your Records

Code 469 (Enter the Code section limiting your loss.)**Part I Suspended & Allowed Losses**

	A. Total suspended losses in year of disallowance	B. QBI fixed percentage	C. Prior year suspended losses allowed	D. Allowed losses limited by other Code sections
1. Pre-2018	-42,698.	.000000%		
2. 2018	0.	.000000%	0.	0.
3. 2019	0.	.000000%	0.	0.
4. 2020	0.	.000000%	0.	0.
5. 2021	0.	.000000%	0.	0.
6. 2022	0.	.000000%	0.	0.
7. 2023	0.	.000000%	0.	0.
8. 2024	-120.	1.000000%	-5,438.	0.
9. 2025	-15,708.	1.000000%	-4,184.	0.
10. Total	-58,526.		-9,622.	0.

Part II Non-QBI Suspended and Allowed Losses Allocable to Non-QBI

	E. Suspended losses	F. Allocated prior year suspended losses allowed	G(i). Utilized 2018	G(ii). Utilized 2019	G(iii). Utilized 2020	G(iv). Utilized 2021	G(v). Utilized 2022	G(vi). Utilized 2023	G(vii). Utilized 2024	G(viii). Utilized 2025	H. Remaining suspended losses
1. Pre-2018	-42,698.		0.	0.	0.	0.	0.	0.	-5,438.	-4,184.	-33,076.
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.	0.
4. 2020	0.	0.				0.	0.	0.	0.	0.	0.
5. 2021	0.	0.					0.	0.	0.	0.	0.
6. 2022	0.	0.						0.	0.	0.	0.
7. 2023	0.	0.							0.	0.	0.
8. 2024	0.	-5,438.								0.	0.
9. 2025	0.	-4,184.									0.
10. Total	-42,698.	-9,622.	0.	0.	0.	0.	0.	0.	-5,438.	-4,184.	-33,076.
11. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	0.	

Part III QBI Suspended and Allowed Losses Allocable to QBI

	I. Suspended losses	J. Allocated prior year suspended losses allowed	K(i). Utilized 2018	K(ii). Utilized 2019	K(iii). Utilized 2020	K(iv). Utilized 2021	K(v). Utilized 2022	K(vi). Utilized 2023	K(vii). Utilized 2024	K(viii). Utilized 2025	L. Remaining suspended losses
1. Pre-2018											
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.	0.
4. 2020	0.	0.				0.	0.	0.	0.	0.	0.
5. 2021	0.	0.					0.	0.	0.	0.	0.
6. 2022	0.	0.						0.	0.	0.	0.
7. 2023	0.	0.							0.	0.	0.
8. 2024	-120.	0.								0.	-120.
9. 2025	-15,708.	0.									-15,708.
10. Total	-15,828.	0.	0.	0.	0.	0.	0.	0.	0.	0.	-15,828.
11. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	0.	
12. Total prior year suspended losses allowed that must be incl. in QBI			0.	0.	0.	0.	0.	0.	0.	0.	

QBI Loss Tracking Worksheet

Keep for Your Records

Code 469

(Enter the Code section limiting your loss.)

Part I Suspended & Allowed Losses

	A. Total suspended losses in year of disallowance	B. QBI fixed percentage	C. Prior year suspended losses allowed	D. Allowed losses limited by other Code sections
1. Pre-2018	-10,086.	.000000%		
2. 2018	0.	.000000%	0.	0.
3. 2019	0.	.000000%	0.	0.
4. 2020	0.	.000000%	0.	0.
5. 2021	0.	.000000%	0.	0.
6. 2022	0.	.000000%	0.	0.
7. 2023	0.	.000000%	0.	0.
8. 2024	0.	.000000%	0.	0.
9. 2025	-12,262.	1.000000%	-1,657.	0.
10. Total	-22,348.		-1,657.	0.

Part II Non-QBI Suspended and Allowed Losses Allocable to Non-QBI

	E. Suspended losses	F. Allocated prior year suspended losses allowed	G(i). Utilized 2018	G(ii). Utilized 2019	G(iii). Utilized 2020	G(iv). Utilized 2021	G(v). Utilized 2022	G(vi). Utilized 2023	G(vii). Utilized 2024	G(viii). Utilized 2025	H. Remaining suspended losses
1. Pre-2018	-10,086.		0.	0.	0.	0.	0.	0.	0.	-1,657.	-8,429.
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.	0.
4. 2020	0.	0.				0.	0.	0.	0.	0.	0.
5. 2021	0.	0.					0.	0.	0.	0.	0.
6. 2022	0.	0.						0.	0.	0.	0.
7. 2023	0.	0.							0.	0.	0.
8. 2024	0.	0.								0.	0.
9. 2025	0.	-1,657.									0.
10. Total	-10,086.	-1,657.	0.	0.	0.	0.	0.	0.	0.	-1,657.	-8,429.
11. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	0.	

Part III QBI Suspended and Allowed Losses Allocable to QBI

	I. Suspended losses	J. Allocated prior year suspended losses allowed	K(i). Utilized 2018	K(ii). Utilized 2019	K(iii). Utilized 2020	K(iv). Utilized 2021	K(v). Utilized 2022	K(vi). Utilized 2023	K(vii). Utilized 2024	K(viii). Utilized 2025	L. Remaining suspended losses
1. Pre-2018											
2. 2018	0.	0.		0.	0.	0.	0.	0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.	0.	0.	0.	0.
4. 2020	0.	0.				0.	0.	0.	0.	0.	0.
5. 2021	0.	0.					0.	0.	0.	0.	0.
6. 2022	0.	0.						0.	0.	0.	0.
7. 2023	0.	0.							0.	0.	0.
8. 2024	0.	0.								0.	0.
9. 2025	-12,262.	0.									-12,262.
10. Total	-12,262.	0.	0.	0.	0.	0.	0.	0.	0.	0.	-12,262.
11. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	0.	0.	0.	0.	
12. Total prior year suspended losses allowed that must be incl. in QBI			0.	0.	0.	0.	0.	0.	0.	0.	

Additional Medicare Tax

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

Name(s) shown on return

RAFAEL E. & REBECCA E. MARTINEZ

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	289,000.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	289,000.	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		39,000.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		351.

Part II Additional Medicare Tax on Self-Employment Income

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

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

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

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		351.
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Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,992.	
20 Enter the amount from line 1	20	289,000.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,191.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		801.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		801.

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

Form **8959** (2025) Created 4/30/25

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

Attach to your tax return.

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

OMB No. 1545-2227

2025Attachment
Sequence No. 72

Name(s) shown on your tax return

RAFAEL E. & REBECCA E. MARTINEZ

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	6,605.
2	Ordinary dividends (see instructions)	2	44,713.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	304,515.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 30	4b	-308,559.
c	Combine lines 4a and 4b	4c	-4,044.
5a	Net gain or loss from disposition of property (see instructions)	5a	69,844.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	7,653.
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	77,497.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions) SEE STATEMENT 31	7	650.
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	125,421.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	125,421.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	1,046,253.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	796,253.
16	Enter the smaller of line 12 or line 15	16	125,421.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	4,766.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form **8960** (2025) Created 8/19/25

Lines 5a-5d - Net Gains and Losses Worksheet
Keep for Your Records

	(A) Capital gains/(losses) Form 1040, Line 7, or Form 1041, Line 4	(B) Ordinary gains/(losses) Sch. 1 (1040), Line 4, or Form 1041, Line 7	Total of columns (A) + (B)
1. Beginning Net Gains and Losses	73,453.	-3,609.	69,844. Enter this amount on line 5a
2. Gains and Losses excluded from Net Investment Income, use current year amounts for lines 2a-2g and 2i.			
(a) Enter net gains from the disposition of property used in a non-section 1411 trade or business (enter as negative amounts): <u>Name of Trade or Business</u> <u>Amount</u> _____ _____	_____ _____	_____ _____	
(b) Enter net losses from the disposition of property used in a non-section 1411 trade or business (enter as positive amounts): <u>Name of Trade or Business</u> <u>Amount</u> <u>MCEWAN - EDWARDS</u> <u>BUILDING, LLC</u> <u>7,653.</u>	_____ _____	<u>7,653.</u>	
(c) Enter net losses from a former passive activity (FPA) allowed by reason of section 469(f)(1)(A) _____	_____	_____	
(d) Gains recognized in the current year for payments received on an installment sale obligation or private annuity for the disposition of property used in a non-section 1411 trade or business _____	_____ _____	_____	
(e) Enter the net gain attributable to the net unrealized appreciation (NUA) in employer securities _____	_____ _____	_____	
(f) In the case of a QEF (other than a QEF held in a section 1411 trade or business) with respect to which a section 1.1411-10(g) election is not in effect, enter the amount treated as long-term capital gain for regular income tax purposes under section 1293(a)(1)(B) _____	_____ _____	_____	
(g) Enter any other gains and losses included in net investment income that are not otherwise reported on Form 8960 and any other gains and losses excluded from net investment income reported on line 5a (enter excluded gains as a negative number and excluded losses as a positive number) _____	_____ _____	_____	
(h) Enter the amount reported on line 2(i) of this worksheet from your prior tax year return calculations. Enter as a positive no. _____	_____ _____	_____	
(i) If you do not have a capital loss carryover to next year, then skip this line and go to line 2(j). Otherwise, enter the lesser of (i)(1) or (i)(2) as a negative number _____ (i)(1) If the sum of the amounts reported on lines 2(a)-2(h) and line 3(d), column (A), is greater than zero, enter that amount here. Otherwise, enter -0- on line 2(i) and go to line 2(j) _____ OR (i)(2) The amount of capital loss carried over to next year (Schedule D (Form 1040), line 16, less the amount allowed as a current deduction on Schedule D (Form 1040), line 21) entered as a positive number _____	_____ _____	_____	
(j) Sum of lines 2(a)-2(i) _____	_____	7,653.	7,653. Enter this amount on line 5b Enter this amount on line 5c
3. Adjustment for Gains and Losses attributable to the disposition of interests in partnerships and S corporations _____	_____	_____	
Add lines 1, 2(j) and 3 _____	73,453.	4,044.	77,497. Enter this amount on line 5d

Passive Activity Loss LimitationsSee separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.

Name(s) shown on return

Identifying number

RAFAEL E. & REBECCA E. MARTINEZ**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	
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	

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a	5,841.
b Activities with net loss (enter the amount from Part V, column (b))	2b	(26,642.)
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	(47,469.)
d Combine lines 2a, 2b, and 2c	2d	-68,270.

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	-68,270.
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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 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.	6	
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	

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	5,841.
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 SEE STATEMENT 36	11	5,841.

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
Total. Enter on Part I, lines 1a, 1b, and 1c					

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
	SEE ATTACHED STATEMENT FOR PART V				
Total. Enter on Part I, lines 2a, 2b, and 2c	5,841.	-26,642.	-47,469.		

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					

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
	SEE ATTACHED STATEMENT FOR PART VII			
Total		74,111.	1.000000000	68,270.

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
	SEE ATTACHED STATEMENT FOR PART VIII			
Total		53,088.	48,904.	4,184.

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

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
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-					
SEE ATTACHED STATEMENT FOR PART IX					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
OVERALL					
Total		21,023.	1.0000000	19,366.	1,657.

Form 8582 (2025)

Form **8582**Department of the Treasury
Internal Revenue Service**ALTERNATIVE MINIMUM TAX
Passive Activity Loss Limitations**See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2025Attachment
Sequence No. **858**

Name(s) shown on return

Identifying number

RAFAEL E. & REBECCA E. MARTINEZ**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		
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

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a	5,841.	
b Activities with net loss (enter the amount from Part V, column (b))	2b	(26,642.)	
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	(47,469.)	
d Combine lines 2a, 2b, and 2c			2d -68,270.

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	-68,270.
--	----------	----------

- 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	
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	

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	5,841.
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	5,841.

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
Total. Enter on Part I, lines 1a, 1b, and 1c					

For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2025) Created 5/8/25

Form 8582 (2025) RAFAEL E. & REBECCA E. MARTINEZ

Form 8582 (2025)

Page 2

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
	SEE ATTACHED STATEMENT FOR PART V				
Total. Enter on Part I, lines 2a, 2b, and 2c	5,841.	-26,642.	-47,469.		

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					

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
	SEE ATTACHED STATEMENT FOR PART VII			
Total.....		74,111.	1.000000000	68,270.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
	SEE ATTACHED	STATEMENT FOR PART VIII		
Total		53,088.	48,904.	4,184.

519762 12-01-25

ALTERNATIVE MINIMUM TAX

Form 8582 (2025) **RAFAEL E. & REBECCA E. MARTINEZ**

Page 3

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

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
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-					
SEE ATTACHED STATEMENT FOR PART IX					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
OVERALL					
Total		21,023.	1.0000000	19,366.	1,657.

Form 8582 (2025)

Noncash Charitable ContributionsAttach one or more Forms 8283 to your tax return if you claimed a total deduction
of over \$500 for all contributed property.
Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB. No. 1545-0074

Attachment
Sequence No. **36**

Name(s) shown on your income tax return

Identifying number

RAFAEL E. & REBECCA E. MARTINEZ

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name:

Identifying number:

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions ☐**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities** - List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle, check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	NATIONAL CHRISTIAN FOUNDATION 1150 SAN, ALPHARETTA, GA 30009	☐	33 SHARES ISHARES S&P 500 INDEX
B	NATIONAL CHRISTIAN FOUNDATION 1150 SAN, ALPHARETTA, GA 30009	☐	1050 SHARES AMERICAN FUNDS INVMT CO OF AMER F2
C		☐	
D		☐	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	11/25/25	VAR.	PURCHASE		22,231.	NYSE
B	11/28/25	VAR.	PURCHASE		72,135.	NYSE
C						
D						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A) - Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.**Part I Information on Donated Property****2** Check the box that describes the type of property donated. See instructions for definitions.

- | | | |
|--|--|---|
| a ☐ Art* (contribution of \$20,000 or more) | d ☐ Other real estate | i ☐ Vehicles |
| b ☐ Qualified conservation contribution | e ☐ Equipment | j ☐ Clothing and household items |
| b(1) ☐ Certified historic structure | f ☐ Securities | k ☐ Digital assets |
| NPS # _____ | g ☐ Collectibles | l ☐ Other |
| c ☐ Art* (contribution of less than \$20,000) | h ☐ Intellectual property | |

3		(a) Description of donated property (if you need more space, attach a separate statement)		(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift		(c) Appraised fair market value	
A							
B							
C							
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)	
A							
B							
C							

For Paperwork Reduction Act Notice, see separate instructions.

Form **8283** (Rev. 12-2025) Created 7/1/25

**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

RAFAEL E. MARTINEZ

Identifying number

A Name of S corporation

MCEWAN, MARTINEZ., DUKES, HALL, & VANCOL P.A.

B Employer identification number

59-2668632

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	131,077.
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	229,947.
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	472.
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	230,419.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	361,496.
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	209,350.
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	152,146.
8a	Nondeductible expenses	8a	39,355.
8b	Depletion for oil and gas	8b	
8c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	39,355.
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	112,791.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	198.
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	198.
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	112,593.

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				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
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				

Part II Shareholder Debt Basis (continued)**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				
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				
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				
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-				
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-				

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	198.		198.		
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	198.		198.		

Form **7203** (12-2022)

**ALTERNATIVE MINIMUM TAX
S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.Attachment
Sequence No. **203**

Name of shareholder

RAFAEL E. MARTINEZ

Identifying number

A Name of S corporation

MCEWAN, MARTINEZ., DUKES, HALL, & VANCOL P.A.

B Employer identification number

59-2668632

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	153,205.
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	229,947.
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	472.
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	230,419.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	383,624.
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	209,350.
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	174,274.
8a	Nondeductible expenses	8a	39,355.
8b	Depletion for oil and gas	8b	
8c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	39,355.
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	134,919.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	198.
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	198.
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	134,721.

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				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
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				

Part II Shareholder Debt Basis (continued)**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				
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				
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				
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-				
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-				

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	198.		198.		
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	198.		198.		

Self-Employed Health Insurance Deduction

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

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

OMB No. 1545-0074

2025Attachment
Sequence No. 206

Name(s) shown on return

Your taxpayer identification number

RAFAEL E. & REBECCA E. MARTINEZ**Note:** Use a separate Form 7206 for each trade or business under which an insurance plan is established.

1 Enter the total amount paid in 2025 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2025 for you, your spouse, and your dependents. But don't include the following. See instructions.	1	20,999.
- Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2025. - Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were nontaxable because you are a retired public safety officer. See instructions. - Any payments for qualified long-term care insurance (see line 2).		
2 For coverage under a qualified long-term care insurance contract, enter for each person covered the smaller of (a) or (b).	2	
(a) Total payments made for that person during the year. (b) The amount shown below. Use the person's age at the end of the tax year.		
\$480 - if that person is age 40 or younger \$900 - if age 41 to 50 \$1,800 - if age 51 to 60 \$4,810 - if age 61 to 70 \$6,020 - if age 71 or older		
Note: The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. Don't include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2025. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts.		
3 Add lines 1 and 2	3	20,999.
4 Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11	4	
5 Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the instructions for Schedule SE (Form 1040). Don't include any net losses shown on these schedules	5	
6 Divide line 4 by line 5	6	
7 Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6	7	
8 Subtract line 7 from line 4	8	
9 Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established	9	
10 Subtract line 9 from line 8	10	
11 Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established	11	289,000.
12 Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above	12	
13 Subtract line 12 from line 10 or 11, whichever applies	13	289,000.
14 Self-employed health insurance deduction. Enter the smaller of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. Don't include this amount when figuring any medical expense deduction on Schedule A (Form 1040)	14	20,999.

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

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

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: **C4 HUDSON INVESTOR LLC**

EIN: **85-4284697**

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 161,279.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. _____

3a. Partner's share of liabilities at the end of the year 3a. 166,437.

3b. Partner's share of liabilities at the beginning of the year 3b. 166,437.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. _____

3d. Partnership liabilities assumed during the tax year 3d. _____

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e. _____

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. _____

4c. Other net rental income 4c. _____

4d. Interest income 4d. _____

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt income 4l. _____

4m. Other increases to basis 4m. _____

4n. BIE (enter as a positive) (see instructions) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. _____

5. Gain recognized on contributions of property during the year 5. _____

6. Excess depletion adjustment 6. _____

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 161,279.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. _____

8b. Distribution subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. _____

9a. Decrease in partner's share of liabilities (see instructions) 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. _____

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 161,279.

11b. Gain on distributions in excess of basis 11b. _____

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses	-1.		-1.	-1.	
13. Depletion for oil and gas					
14. Basis after nondeductible expenses and depletion (reduce line 11a by the amounts on lines 12 and 13, column D)				161,278.	

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss					
15b. Net rental real estate loss (excluding BIE)	-15,708.		-15,708.	-15,708.	
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)	-15,708.		-15,708.	-15,708.	
15t. Total deductions and losses (add lines 15a through 15r, column C)			-15,708.		
16. Allowable deductions and losses				-15,708.	
17. Unused EBIE on sale of partnership interest					
18. Adjusted basis at the end of the tax year (Enter the sum of lines 14, 16, and 17.)				145,570.	

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: CSE CREDIT TENANT FUND III, LLC

86-3000182

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 109,539.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2.

3a. Partner's share of liabilities at the end of the year 3a. 27,669.

3b. Partner's share of liabilities at the beginning of the year 3b. 72,705.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. -45,036.

3d. Partnership liabilities assumed during the tax year 3d.

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e.

4a. Ordinary business income 4a.

4b. Net rental real estate income 4b. 1,490.

4c. Other net rental income 4c.

4d. Interest Income 4d. 100.

4e. Ordinary dividends 4e.

4f. Dividend equivalents 4f.

4g. Royalties 4g.

4h. Net short-term capital gain 4h.

4i. Net long-term capital gain 4i.

4j. Net section 1231 gain 4j. 4,044.

4k. Other income 4k.

4l. Tax-exempt income 4l.

4m. Other increases to basis 4m.

4n. BIE (enter as a positive) (see instructions) 4n.

4o. Total increases (add lines 4a through 4n) 4o. 5,634.

5. Gain recognized on contributions of property during the year 5.

6. Excess depletion adjustment 6.

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 115,173.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. -25,325.

8b. Distribution subject to section 737 8b.

8c. Other property distributed 8c.

8d. Total distributions (add lines 8a through 8c) 8d. -25,325.

9a. Decrease in partner's share of liabilities (see instructions) 9a. -45,036.

9b. Partner's liabilities assumed by the partnership during the tax year 9b.

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. -45,036.

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. -70,361.

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 44,812.

11b. Gain on distributions in excess of basis 11b.

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses					
13. Depletion for oil and gas					
14. Basis after nondeductible expenses and depletion (reduce line 11a by the amounts on lines 12 and 13, column D)				44,812.	

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss					
15b. Net rental real estate loss (excluding BIE)					
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)					
15t. Total deductions and losses (add lines 15a through 15r, column C)					
16. Allowable deductions and losses					
17. Unutilized EBIE on sale of partnership interest					
18. Adjusted basis at the end of the tax year (Enter the sum of lines 14, 16, and 17.)				44,812.	

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: CSE MIXED USE- MULTIFAMILY FUND IV LLC

FIN 87-1978808

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 147,886.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. _____

3a. Partner's share of liabilities at the end of the year 3a. 68,246.

3b. Partner's share of liabilities at the beginning of the year 3b. 58,483.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. 9,763.

3d. Partnership liabilities assumed during the tax year 3d. _____

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e. 9,763.

4a. Ordinary business income 4a. 1,039.

4b. Net rental real estate income 4b. _____

4c. Other net rental income 4c. _____

4d. Interest income 4d. 430.

4e. Ordinary dividends 4e. 286.

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain 4j. _____

4k. Other income 4k. 293.

4l. Tax-exempt income 4l. _____

4m. Other increases to basis 4m. _____

4n. BIE (enter as a positive) (see instructions) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. 2,048.

5. Gain recognized on contributions of property during the year 5. _____

6. Excess depletion adjustment 6. _____

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 159,697.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. _____

8b. Distribution subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. _____

9a. Decrease in partner's share of liabilities (see instructions) 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. _____

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 159,697.

11b. Gain on distributions in excess of basis 11b. _____

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses	-45.		-45.	-45.	
13. Depletion for oil and gas					
14. Basis after nondeductible expenses and depletion (reduce line 11a by the amounts on lines 12 and 13, column D)				159,652.	

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss					
15b. Net rental real estate loss (excluding BIE)	-12,266.		-12,266.	-12,266.	
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss	-4,477.		-4,477.	-4,477.	
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)	-16,743.		-16,743.	-16,743.	
15t. Total deductions and losses (add lines 15a through 15r, column C)			-16,743.		
16. Allowable deductions and losses				-16,743.	
17. Unused EBIE on sale of partnership interest					
18. Adjusted basis at the end of the tax year (Enter the sum of lines 14, 16, and 17.)				142,909.	

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: MCEWAN-EDWARDS BUILDING, LLC

EIN: 20-4590532

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 216,521.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. _____

3a. Partner's share of liabilities at the end of the year 3a. 20,248.

3b. Partner's share of liabilities at the beginning of the year 3b. 9,283.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. 10,965.

3d. Partnership liabilities assumed during the tax year 3d. _____

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e. 10,965.

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. 81,442.

4c. Other net rental income 4c. _____

4d. Interest income 4d. 358.

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt income 4l. _____

4m. Other increases to basis 4m. _____

4n. BIE (enter as a positive) (see instructions) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. 81,800.

5. Gain recognized on contributions of property during the year 5. _____

6. Excess depletion adjustment 6. _____

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 309,286.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. -49,500.

8b. Distribution subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. -49,500.

9a. Decrease in partner's share of liabilities (see instructions) 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. -49,500.

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 259,786.

11b. Gain on distributions in excess of basis 11b. _____

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses					
13. Depletion for oil and gas					
14. Basis after nondeductible expenses and depletion (reduce line 11a by the amounts on lines 12 and 13, column D)				259,786.	

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss	-2,830.		-2,830.	-2,830.	
15b. Net rental real estate loss (excluding BIE)					
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss	-7,653.		-7,653.	-7,653.	
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)	-10,483.		-10,483.	-10,483.	
15t. Total deductions and losses (add lines 15a through 15r, column C)			-10,483.		
16. Allowable deductions and losses				-10,483.	
17. Unused EBIE on sale of partnership interest					
18. Adjusted basis at the end of the tax year (Enter the sum of lines 14, 16, and 17.)				249,303.	

ALTERNATIVE MINIMUM TAX
Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership
(Keep for your records.)

Name of Entity: **C4 HUDSON INVESTOR LLC**

Ein. 85-4284697

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 161,279.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. 0.

3a. Partner's share of liabilities at the end of the year 3a. 166,437.

3b. Partner's share of liabilities at the beginning of the year 3b. 166,437.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. _____

3d. Partnership liabilities assumed during the tax year 3d. _____

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e. _____

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. _____

4c. Other net rental income 4c. _____

4d. Interest income 4d. _____

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt income 4l. _____

4m. Other increases to basis 4m. _____

4n. BIE (enter as a positive) (see instructions) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. _____

5. Gain recognized on contributions of property during the year 5. _____

6. Excess depletion adjustment 6. _____

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 161,279.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. _____

8b. Distribution subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. _____

9a. Decrease in partner's share of liabilities (see instructions) 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. _____

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 161,279.

11b. Gain on distributions in excess of basis 11b. _____

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses	-1.		-1.	-1.	
13. Depletion for oil and gas					
14. Basis after nondeductible expenses and depletion (reduce line 11a by the amounts on lines 12 and 13, column D)				161,278.	

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss					
15b. Net rental real estate loss (excluding BIE)	-15,708.		-15,708.	-15,708.	
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)	-15,708.		-15,708.	-15,708.	
15t. Total deductions and losses (add lines 15a through 15r, column C)			-15,708.		

16. Allowable deductions and losses	-15,708.
17. Unused EBIE on sale of partnership interest	
18. Adjusted basis at the end of the tax year (Enter the sum of lines 14, 16, and 17.)	145,570.

ALTERNATIVE MINIMUM TAX
Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership
(Keep for your records.)

Name of Entity: **CSE CREDIT TENANT FUND III, LLC**

IN 86-3000182

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 109,539.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. 0.

3a. Partner's share of liabilities at the end of the year 3a. 27,669.

3b. Partner's share of liabilities at the beginning of the year 3b. 72,705.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. -45,036.

3d. Partnership liabilities assumed during the tax year 3d. _____

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e. _____

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. 1,490.

4c. Other net rental income 4c. _____

4d. Interest income 4d. 100.

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain 4j. 4,044.

4k. Other income 4k. _____

4l. Tax-exempt income 4l. _____

4m. Other increases to basis 4m. _____

4n. BIE (enter as a positive) (see instructions) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. 5,634.

5. Gain recognized on contributions of property during the year 5. _____

6. Excess depletion adjustment 6. _____

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 115,173.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. -25,325.

8b. Distribution subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. -25,325.

9a. Decrease in partner's share of liabilities (see instructions) 9a. -45,036.

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. -45,036.

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. -70,361.

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 44,812.

11b. Gain on distributions in excess of basis 11b. _____

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses					
13. Depletion for oil and gas					
14. Basis after nondeductible expenses and depletion (reduce line 11a by the amounts on lines 12 and 13, column D)				44,812.	

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss					
15b. Net rental real estate loss (excluding BIE)					
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)					
15t. Total deductions and losses (add lines 15a through 15r, column C)					
16. Allowable deductions and losses					
17. Unused EBIE on sale of partnership interest					
18. Adjusted basis at the end of the tax year (Enter the sum of lines 14, 16, and 17.)				44,812.	

ALTERNATIVE MINIMUM TAX
Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership
(Keep for your records.)

Name of Entity: **CSE MIXED USE- MULTIFAMILY FUND IV LLC**

EM: **87-1978808**

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 147,886.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. 0.

3a. Partner's share of liabilities at the end of the year 3a. 68,246.

3b. Partner's share of liabilities at the beginning of the year 3b. 58,483.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. 9,763.

3d. Partnership liabilities assumed during the tax year 3d. _____

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e. 9,763.

4a. Ordinary business income 4a. 1,039.

4b. Net rental real estate income 4b. _____

4c. Other net rental income 4c. _____

4d. Interest income 4d. 430.

4e. Ordinary dividends 4e. 286.

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain 4j. _____

4k. Other income 4k. 293.

4l. Tax-exempt income 4l. _____

4m. Other increases to basis 4m. _____

4n. BIE (enter as a positive) (see instructions) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. 2,048.

5. Gain recognized on contributions of property during the year 5. _____

6. Excess depletion adjustment 6. _____

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 159,697.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. _____

8b. Distribution subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. _____

9a. Decrease in partner's share of liabilities (see instructions) 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. _____

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 159,697.

11b. Gain on distributions in excess of basis 11b. _____

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses	-45.		-45.	-45.	
13. Depletion for oil and gas					
14. Basis after nondeductible expenses and depletion (reduce line 11a by the amounts on lines 12 and 13, column D)				159,652.	

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss					
15b. Net rental real estate loss (excluding BIE)	-12,266.		-12,266.	-12,266.	
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss	-4,477.		-4,477.	-4,477.	
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)	-16,743.		-16,743.	-16,743.	
15t. Total deductions and losses (add lines 15a through 15r, column C)			-16,743.		
16. Allowable deductions and losses				-16,743.	
17. Unutilized EBIE on sale of partnership interest					
18. Adjusted basis at the end of the tax year (Enter the sum of lines 14, 16, and 17.)				142,909.	

ALTERNATIVE MINIMUM TAX
Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership
(Keep for your records.)

Name of Entity: **MCEWAN-EDWARDS BUILDING, LLC**

EIN: **20-4590532**

Part I - Partner Basis

1. Adjusted basis at the beginning of the tax year. Don't enter less than zero 1. 210,625.

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. 0.

3a. Partner's share of liabilities at the end of the year 3a. 20,248.

3b. Partner's share of liabilities at the beginning of the year 3b. 9,283.

3c. Increase (decrease) in partnership liabilities (subtract line 3b from line 3a) 3c. 10,965.

3d. Partnership liabilities assumed during the tax year 3d. _____

3e. Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.) 3e. 10,965.

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. 81,442.

4c. Other net rental income 4c. _____

4d. Interest income 4d. 358.

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt income 4l. _____

4m. Other increases to basis 4m. _____

4n. BIE (enter as a positive) (see instructions) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. 81,800.

5. Gain recognized on contributions of property during the year 5. _____

6. Excess depletion adjustment 6. _____

7. Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6) 7. 303,390.

Section B - Decreases (Enter as a negative.)

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. -49,500.

8b. Distribution subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. -49,500.

9a. Decrease in partner's share of liabilities (see instructions) 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. -49,500.

11a. Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.) 11a. 253,890.

11b. Gain on distributions in excess of basis 11b. _____

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses					
13. Depletion for oil and gas					
14. Basis after nondeductible expenses and depletion (reduce line 11a by the amounts on lines 12 and 13, column D)				253,890.	

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss	-5,845.		-5,845.	-5,845.	
15b. Net rental real estate loss (excluding BIE)					
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss	-7,653.		-7,653.	-7,653.	
15h. Other losses					
15i. Section 179 deduction					

Other Deductions

15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)	-13,498.		-13,498.	-13,498.	
15t. Total deductions and losses (add lines 15a through 15r, column C)			-13,498.		

16. Allowable deductions and losses	-13,498.
17. Unutilized EBIE on sale of partnership interest	
18. Adjusted basis at the end of the tax year (Enter the sum of lines 14, 16, and 17.)	240,392.

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T	MCEWAN MARTINEZ AND DUKES	278,999.	95,460.			10,918.	4,992.
TOTALS		278,999.	95,460.			10,918.	4,992.

FORM 1040 TAX-EXEMPT INTEREST STATEMENT 2

NAME OF PAYER	AMOUNT
RAYMOND JAMES & ASSOCIATES, INC.	4,208.
RAYMOND JAMES & ASSOCIATES, INC.	4,906.
RAYMOND JAMES & ASSOCIATES, INC.	61.
RAYMOND JAMES & ASSOCIATES, INC.	523.
RAYMOND JAMES & ASSOCIATES, INC.	458.
TOTAL TO FORM 1040, LINE 2A	10,156.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 3

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
STEPSTONE PRIVATE MARKETS CL I	266.	266.
TRUIST FINANCIAL CORPORATION C/O COMPUTERSHARE	27.	27.
RAYMOND JAMES & ASSOCIATES, INC.	5,990.	2,460.
RAYMOND JAMES & ASSOCIATES, INC.	24,913.	12,908.
RAYMOND JAMES & ASSOCIATES, INC.	2,886.	1,145.
RAYMOND JAMES & ASSOCIATES, INC.	125.	61.
RAYMOND JAMES & ASSOCIATES, INC.	134.	14.
RAYMOND JAMES & ASSOCIATES, INC.	636.	319.
FROM K-1 - CSE MIXED USE- MULTIFAMILY FUND IV LLC	286.	286.
TOTAL INCLUDED IN FORM 1040, LINE 3A		17,486.



FORM 1040	IRA DISTRIBUTIONS	STATEMENT	4
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NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
RAYMOND JAMES TRUST CO	190,000.	190,000.
TOTAL TO FORM 1040, LINES 4A AND 4B	190,000.	190,000.



FORM 1040	PENSIONS AND ANNUITIES	STATEMENT	5
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JOHN HANCOCK TRUST CO LLC

AMOUNT RECEIVED THIS YEAR	106,413.
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NONTAXABLE AMOUNT

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

106,413.

TOTAL INCLUDED IN FORM 1040, LINE 5B

106,413.

CHECK ONLY ONE BOX:

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

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR
FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON
FORM 1040, LINE 6A 77,074.
IF YOU CHECKED BOX B: TAXPAYER AMOUNT 58,118.
SPOUSE AMOUNT 18,956.
2. MULTIPLY LINE 1 BY 50% (0.50) 38,537.
3. ADD THE AMOUNTS ON FORM 1040, LINES 1Z, 2A, 2B, 3B, 4B, 5B,
7A AND 8. IF FILING FORM 8815, DON'T INCLUDE THE AMOUNT FROM
LINE 2B. INSTEAD, USE THE AMOUNT FROM SCHEDULE B, LINE 2.
DO NOT INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR
RRB-1099 1,011,895.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED
INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,
OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF
PUERTO RICO THAT YOU CLAIMED
5. ADD LINES 2, 3, AND 4 1,050,432.
6. ADD THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20,
AND 23 AND 25 20,999.
7. SUBTRACT LINE 6 FROM LINE 5 1,029,433.
8. ENTER: \$25,000 IF YOU CHECKED BOX A OR D, OR
\$32,000 IF YOU CHECKED BOX B, OR
\$-0- IF YOU CHECKED BOX C 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?
[] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE
TAXABLE. ENTER -0- ON FORM 1040, LINE 6B. IF YOU ARE
MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR
SPOUSE FOR ALL OF 2025, BE SURE YOU CHECKED THE BOX ON
LINE 6D.
[X] YES. SUBTRACT LINE 8 FROM LINE 7 997,433.
10. ENTER \$9,000 IF YOU CHECKED BOX A OR D,
\$12,000 IF YOU CHECKED BOX B
\$-0- IF YOU CHECKED BOX C 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- 985,433.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 12,000.
13. ENTER ONE HALF OF LINE 12 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- 837,618.
16. ADD LINES 14 AND 15 843,618.
17. MULTIPLY LINE 1 BY 85% (.85) 65,513.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 65,513.
* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B



FORM 1040	TAX	STATEMENT	7
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DESCRIPTION	AMOUNT
FROM SCHEDULE D WORKSHEET	256,509.
TOTAL TO FORM 1040, LINE 16	256,509.

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT	8
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T S DESCRIPTION	AMOUNT
T MCEWAN MARTINEZ AND DUKES	95,460.
TOTAL TO FORM 1040, LINE 25A	95,460.

FORM 1040	CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR	STATEMENT	9
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DESCRIPTION	AMOUNT
1ST QTR ESTIMATE PAYMENT - JOINT	30,000.
2ND QTR ESTIMATE PAYMENT - JOINT	30,000.
3RD QTR ESTIMATE PAYMENT - JOINT	30,000.
TOTAL TO FORM 1040, LINE 26	90,000.

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) 1099	STATEMENT	10
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T S DESCRIPTION	AMOUNT
T JOHN HANCOCK TRUST CO LLC	42,565.
T RAYMOND JAMES TRUST CO	76,000.
TOTAL TO FORM 1040, LINE 25B	118,565.

FORM 1040 FEDERAL INCOME TAX WITHHELD - OTHER FORMS STATEMENT 11

T S DESCRIPTION	AMOUNT
FORM 8959, LINE 24	801.
TOTAL TO FORM 1040, LINE 25C	801.

SCHEDULE A CASH CONTRIBUTIONS STATEMENT 12

DESCRIPTION	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
WUCF	60.	
CHOICES WOMEN'S CLINIC	107.	
GENEVA SCHOOL	518.	
ALPHA TAU OMEGA	170.	
JMJ PREGNANCY CENTER	105.	
ONE HEART FOR WOMEN AND CHILDREN	50.	
THE GENEVA SCHOOL	1,713.	
FROM K-1 - MCEWAN, MARTINEZ., DUKES, HALL, & VANCOL P.A.	198.	
SUBTOTALS	2,921.	
TOTAL TO SCHEDULE A, LINE 11		2,921.

SCHEDULE A MEDICAL AND DENTAL EXPENSES STATEMENT 13

DESCRIPTION	AMOUNT
MEDICARE PREMIUMS WITHHELD	7,547.
PRESCRIPTION DRUG COVERAGE INSURANCE WITHHELD	1,030.
TOTAL TO SCHEDULE A, LINE 1	8,577.



SCHEDULE A	STATE AND LOCAL GENERAL SALES TAXES	STATEMENT 14
DESCRIPTION	AMOUNT	
STATE SALES TAX	1,810.	
LOCAL SALES TAX	150.	
TOTAL TO SCHEDULE A, LINE 5A	1,960.	

SCHEDULE A GENERAL SALES TAX DEDUCTION WORKSHEET

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	1,810.
	FLORIDA	
	IF, FOR ALL OF 2025, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7.	
	OTHERWISE, GO TO LINE 2.	
2	DID YOU LIVE IN ALABAMA, ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, KANSAS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2025?	
	IF NO, ENTER -0-.	
	IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	0.
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2025? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS.	
	IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7.	
	IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	.5000
	ORLANDO	
4	DID YOU ENTER -0- ON LINE 2 ABOVE?	
	IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6.	
	IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.0000
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.0830
6	DID YOU ENTER -0- ON LINE 2 ABOVE?	
	IF NO, MULTIPLY LINE 2 BY LINE 3.	
	IF YES, MULTIPLY LINE 1 BY LINE 5.	150.
6A	ADD LINE 1 AND LINE 6.	1,960.
6B	PART-YEAR DAYS RATE.	1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.	1,960.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.	
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.	1,960.

SCHEDULE A STATE AND LOCAL TAX DEDUCTION WORKSHEET STATEMENT 16

1. IS THE AMOUNT ON SCHEDULE A, LINE 5D MORE THAN \$10,000 (\$5,000 IF MFS)

NO. STOP YOUR DEDUCTION ISN'T LIMITED DON'T COMPLETE THE REST OF THIS WORKSHEET.

X YES. ENTER \$ 40,000.

2. ENTER THE AMOUNT FROM FORM 1040, LINE 11B 1,046,253.

3A. ENTER ANY INCOME FROM PUERTO RICO THAT YOU EXCLUDED

B. ENTER THE AMOUNT FROM FORM 2555, LINE 45

C. ENTER THE AMOUNT FROM FORM 2555, LINE 50

D. ENTER THE AMOUNT FROM FORM 4563, LINE 15

E. ADD LINES 3A THROUGH 3D

4. ADD LINES 2 AND 3E 1,046,253.

5. ENTER \$500,000 (\$250,000 IF MFS) 500,000.

6. IS THE AMOUNT ON LINE 4 MORE THAN THE AMOUNT ON LINE 5?

NO. SKIP LINES 7 AND 8 ENTER THE AMOUNT FROM LN. 1 ON LN. 9

X YES. SUBTRACT LINE 5 FROM LINE 4. 546,253.

7. MULTIPLY LINE 6 BY 30% 163,876.

8. SUBTRACT LINE 7 FROM LINE 1 -123,876.

9. ENTER THE LARGER OF THE AMOUNT ON LINE 8 OR \$10,000 10,000.

10. STATE AND LOCAL TAX DEDUCTION. ENTER THE SMALLER OF THE AMOUNT ON LINE 9 (HALF THE AMOUNT ON LINE 9 IF MFS) OR THE AMOUNT FROM SCHEDULE A, LINE 5D HERE AND ON

SCHEDULE A, LINE 5E 10,000.

SCHEDULE B DIVIDEND INCOME STATEMENT 17

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
SREIT CLASS T SHARES		
STEPSTONE PRIVATE MARKETS CL I	266.	266.
TRUIST FINANCIAL CORPORATION C/O COMPUTERSHARE	27.	27.
VINEBROOK HOMES TRUST INC A		
STEPSTONE PRIVATE CREDIT INCOME FD CL	9,450.	
RAYMOND JAMES & ASSOCIATES, INC.	10,198.	2,460.
RAYMOND JAMES & ASSOCIATES, INC.	29,819.	12,908.
RAYMOND JAMES & ASSOCIATES, INC.	2,947.	1,145.
RAYMOND JAMES & ASSOCIATES, INC.	125.	61.
RAYMOND JAMES & ASSOCIATES, INC.	657.	14.
RAYMOND JAMES & ASSOCIATES, INC.	1,094.	319.
FROM K-1 - CSE MIXED USE- MULTIFAMILY FUND IV LLC	286.	286.
TOTAL TO SCHEDULE B, LINE 5	54,869.	



SCHEDULE B TAX-EXEMPT INTEREST FROM 1099-DIV STATEMENT 18

NAME OF PAYER	AMOUNT
RAYMOND JAMES & ASSOCIATES, INC.	4,208.
RAYMOND JAMES & ASSOCIATES, INC.	4,906.
RAYMOND JAMES & ASSOCIATES, INC.	61.
RAYMOND JAMES & ASSOCIATES, INC.	523.
RAYMOND JAMES & ASSOCIATES, INC.	458.
TOTAL TAX-EXEMPT INTEREST FROM 1099-DIV TO SCHEDULE B, LINE 5	10,156.

SCHEDULE D SHORT-TERM CAPITAL GAINS AND LOSSES STATEMENT 19

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	COST OR OTHER BASIS	GAIN OR LOSS
RAYMOND JAMES #J145	VARIOUS	12/31/25	67,487.	66,985.	502.
RAYMOND JAMES #Y518	VARIOUS	12/31/25	185,800.	184,970.	830.
TOTAL TO SCH D, LINE 1A			253,287.	251,955.	1,332.

SCHEDULE D NET LONG-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES STATEMENT 20

DESCRIPTION OF ACTIVITY	GAIN OR LOSS	28% GAIN
CSE MIXED USE- MULTIFAMILY FUND IV LLC	-4,477.	
TOTAL TO SCHEDULE D, PART II, LINE 12	-4,477.	

SCHEDULE D CAPITAL GAIN DISTRIBUTIONS STATEMENT 21

NAME OF PAYER	TOTAL CAPITAL GAIN	28% GAIN
STEPSTONE PRIVATE MARKETS CL I	3,053.	
RAYMOND JAMES & ASSOCIATES, INC.	3,732.	
RAYMOND JAMES & ASSOCIATES, INC.	67,296.	
TOTALS TO SCHEDULE D, LINE 13	74,081.	



SCHEDULE D	28% RATE GAIN WORKSHEET	STATEMENT 22
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1. ENTER THE TOTAL OF ALL COLLECTIBLES GAIN OR (LOSS) FROM
ITEMS YOU REPORTED ON FORM 8949, PART II 179.
2. ENTER AS A POSITIVE NUMBER THE TOTAL OF:
 - * ANY SECTION 1202 EXCLUSION YOU REPORTED IN COLUMN (G)
OF FORM 8949, PART II, WITH CODE "Q" IN COLUMN (F),
THAT IS 50% OF THE GAIN;
 - * 2/3 OF ANY SECTION 1202 EXCLUSION YOU REPORTED IN
COLUMN (G) OF FORM 8949, PART II, WITH CODE "Q" IN
COLUMN (F), THAT IS 60% OF THE GAIN; AND
 - * 1/3 OF ANY SECTION 1202 EXCLUSION YOU REPORTED IN
COLUMN (G) OF FORM 8949, PART II, WITH CODE "Q" IN
COLUMN (F), THAT IS 75% OF THE GAIN.

DO NOT MAKE AN ENTRY FOR ANY SECTION 1202 EXCLUSION
THAT IS 100% OF THE GAIN.
3. ENTER THE TOTAL OF ALL COLLECTIBLES GAIN OR (LOSS) FROM
FORM 4684, LINE 4 (BUT ONLY IF FORM 4684, LINE 15, IS
MORE THAN ZERO); FORM 6252; FORM 6781, PART II; AND
FORM 8824
4. ENTER THE TOTAL OF ANY COLLECTIBLES GAIN REPORTED TO YOU
ON:
 - * FORM 1099-DIV, BOX 2D;
 - * FORM 2439, BOX 1D,; AND
 - * SCHEDULE K-1 FROM A PARTNERSHIP, S CORPORATION,
ESTATE, OR TRUST
5. ENTER YOUR LONG-TERM CAPITAL LOSS CARRYOVERS FROM
SCHEDULE D, LINE 14 AND SCHEDULE K-1 (FORM 1041), BOX 11,
CODE D ()
6. IF SCHEDULE D, LINE 7, IS A (LOSS), ENTER THAT (LOSS) ()
HERE. OTHERWISE, ENTER -0- _____
7. COMBINE LINES 1 THROUGH 6. IF ZERO OR LESS, ENTER -0-.
IF MORE THAN ZERO, ALSO ENTER THIS AMOUNT ON SCHEDULE D,
LINE 18 179.



SCHEDULE E INCOME OR (LOSS) FROM PARTNERSHIPS AND S CORPS STATEMENT 23

NAME

EMP ID NO.

CODE	X IF FRN	BASIS COMP REQ	ANY NOT AT RISK	PASSIVE LOSS	PASSIVE INCOME	NONPASSIVE LOSS	SEC. 179 DEDUCTION	NONPASSIVE INCOME
MCEWAN-EDWARDS BUILDING, LLC 20-4590532								
P								81,442.
SECTION 754 BASIS REDUCTION 20-4590532								
P						2,830.		
MCEWAN, MARTINEZ., DUKES, HALL, & VANCOL P.A. 59-2668632								
S		X						229,947.
CSE CREDIT TENANT FUND III, LLC 86-3000182								
P					1,490.			
C4 HUDSON INVESTOR LLC 85-4284697								
P					4,184.			
CSE MIXED USE- MULTIFAMILY FUND IV LLC 87-1978808								
P					1,657.			
CSE CREDIT TENANT FUND V, LLC 33-1353988								
P					307.			
TOTALS TO SCH. E, LN. 29				5,841.	1,797.	2,830.		311,389.

FORM 4797 PROPERTY HELD MORE THAN ONE YEAR STATEMENT 24

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR.	COST OR BASIS	GAIN OR LOSS
MCEWAN-EDWARDS BUILDING, LLC						-7,653.
CSE CREDIT TENANT FUND III, LLC						4,044.
CSE MIXED USE- MULTIFAMILY FUND IV LLC						0.
						-3,609.

RAFAEL E. & REBECCA E. MARTINEZ



TOTAL TO 4797, PART I, LINE 2



FORM 6251 PASSIVE ACTIVITIES STATEMENT 25

NAME OF ACTIVITY	FORM	NET INCOME (LOSS)		ADJUSTMENT
		AMT	REGULAR	
CSE CREDIT TENANT FUND III, LLC	FORM 4797	4,044.	4,044.	
CSE CREDIT TENANT FUND III, LLC	SCH E	1,490.	1,490.	
C4 HUDSON INVESTOR LLC	SCH E	-4,184.	-4,184.	
CSE MIXED USE-	SCH E			
MULTIFAMILY FUND IV LLC		-1,657.	-1,657.	
CSE CREDIT TENANT FUND V, LLC	SCH E	307.	307.	
TOTAL TO FORM 6251, LINE 2M				

FORM 6251 INTEREST FROM SPECIFIED PRIVATE ACTIVITY BONDS STATEMENT 26

DESCRIPTION	AMOUNT
RAYMOND JAMES & ASSOCIATES, INC.	694.
RAYMOND JAMES & ASSOCIATES, INC.	93.
RAYMOND JAMES & ASSOCIATES, INC.	9.
RAYMOND JAMES & ASSOCIATES, INC.	82.
RAYMOND JAMES & ASSOCIATES, INC.	9.
TOTAL TO FORM 6251, LINE 2G	887.

FORM 6251 DEPRECIATION ON ASSETS PLACED IN SERVICE AFTER 1986 STATEMENT 27

DESCRIPTION	AMOUNT
FROM K-1 - MCEWAN-EDWARDS BUILDING, LLC	-2,906.
TOTAL TO FORM 6251, LINE 2L	-2,906.



FORM 8995-A QUALIFIED REIT DIVIDENDS AND PTP INCOME STATEMENT 28

NAME OF ENTITY/ACTIVITY	REIT DIVIDENDS	PTP INCOME
RAYMOND JAMES & ASSOCIATES, INC.	29.	
RAYMOND JAMES & ASSOCIATES, INC.	61.	
RAYMOND JAMES & ASSOCIATES, INC.	4.	
RAYMOND JAMES & ASSOCIATES, INC.	1.	
TOTAL TO FORM 8995-A, LINE 28	95.	

FORM 8995-A QUALIFIED BUSINESS NET LOSS CARRYOVER STATEMENT 29
SCHEDULE C FROM PRIOR YEARS

TRADE OR BUSINESS NAME	AMOUNT
TOTAL QUALIFIED BUSINESS LOSS FROM PRIOR YEARS	46,620.
TOTAL TO FORM 8995-A SCHEDULE C, LINE 2	46,620.

FORM 8960 TRADE OR BUSINESS INCOME STATEMENT 30

MCEWAN-EDWARDS BUILDING, LLC	-78,612.
MCEWAN, MARTINEZ., DUKES, HALL, & VANCOL P.A.	-229,947.
AMOUNT TO FORM 8960, LINE 4B	-308,559.

FORM 8960 OTHER MODIFICATIONS TO INVESTMENT INCOME STATEMENT 31

AMERICAN EXPRESS NATIONAL BANK	650.
AMOUNT TO FORM 8960, LINE 7	650.



FORM 8582 OTHER PASSIVE ACTIVITIES - PART V STATEMENT 32

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
CSE CREDIT TENANT FUND III, LLC	5,534.	0.		5,534.	
C4 HUDSON INVESTOR LLC	0.	-15,708.	-37,380.		-53,088.
CSE MIXED USE- MULTIFAMILY FUND IV LLC	0.	-10,934.	-10,089.		-21,023.
CSE CREDIT TENANT FUND V, LLC	307.	0.		307.	
TOTALS	5,841.	-26,642.	-47,469.	5,841.	-74,111.

FORM 8582 ALLOCATION OF UNALLOWED LOSSES - PART VII STATEMENT 33

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
C4 HUDSON INVESTOR LLC	SCH E	53,088.	.716330909	48,904.
CSE MIXED USE- MULTIFAMILY FUND IV LLC	SCH E	21,023.	.283669091	19,366.
TOTALS		74,111.	1.000000000	68,270.

FORM 8582 ALLOWED LOSSES - PART VIII STATEMENT 34

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
C4 HUDSON INVESTOR LLC	SCH E	53,088.	48,904.	4,184.
TOTALS		53,088.	48,904.	4,184.

FORM 8582

ACTIVITIES WITH LOSSES REPORTED ON 2 OR
MORE DIFFERENT FORMS OR SCHEDULES - PART IX

STATEMENT 35

GROUP NO.	NAME	FORM OR SCHEDULE NET LOSS	FORM OR SCHEDULE NET GAIN	OVERALL LOSS	RATIO	UNALLOWED LOSS	ALLOWED LOSS
1	CSE MIXED USE- MULTIFAMILY	3.	0.	3.	.000142701	3.	0.
1	CSE MIXED USE- MULTIFAMILY	21,020.	0.	21,020.	.999857299	19,363.	1,657.
				21,023.	1.000000000	19,366.	1,657.

FORM 8582

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 36

R R E A	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
	CSE CREDIT TENANT FUND III, LLC	FORM 4797	4,044.		4,044.		
	CSE CREDIT TENANTS FUND III, LLC	SCH E	1,490.		1,490.		
	C4 HUDSON INVESTOR LLC	SCH E	-15,708.	-37,380.	-53,088.	48,904.	4,184.
	CSE MIXED USE- MULTIFAMILY FUND IV LLC	FORM 4797	0.	-3.	-3.	3.	
	CSE MIXED USE- MULTIFAMILY FUND IV LLC	SCH E	-10,934.	-10,086.	-21,020.	19,363.	1,657.
	CSE CREDIT TENANTS FUND V, LLC	SCH E	307.		307.		
	TOTALS		-20,801.	-47,469.	-68,270.	68,270.	5,841.

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582, LINE 11

5,841.



FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 37
 OTHER PASSIVE ACTIVITIES - PART V

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
CSE CREDIT TENANT FUND III, LLC	5,534.	0.		5,534.	
C4 HUDSON INVESTOR LLC	0.	-15,708.	-37,380.		-53,088.
CSE MIXED USE- MULTIFAMILY FUND IV LLC	0.	-10,934.	-10,089.		-21,023.
CSE CREDIT TENANT FUND V, LLC	307.	0.		307.	
TOTALS	5,841.	-26,642.	-47,469.	5,841.	-74,111.

FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 38
 ALLOCATION OF UNALLOWED LOSSES - PART VII

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
C4 HUDSON INVESTOR LLC	SCH E	53,088.	.716330909	48,904.
CSE MIXED USE- MULTIFAMILY FUND IV LLC	SCH E	21,023.	.283669091	19,366.
TOTALS		74,111.	1.000000000	68,270.

FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 39
 ALLOWED LOSSES - PART VIII

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
C4 HUDSON INVESTOR LLC	SCH E	53,088.	48,904.	4,184.
TOTALS		53,088.	48,904.	4,184.

FORM 8582

ALTERNATIVE MINIMUM TAX
ACTIVITIES WITH LOSSES REPORTED ON 2 OR
MORE DIFFERENT FORMS OR SCHEDULES - PART IX

STATEMENT 40

GROUP NO.	NAME	FORM OR SCHEDULE NET LOSS	FORM OR SCHEDULE NET GAIN	OVERALL LOSS	RATIO	UNALLOWED LOSS	ALLOWED LOSS
1	CSE MIXED USE- MULTIFAMILY	3.	0.	3.	.000142701	3.	0.
1	CSE MIXED USE- MULTIFAMILY	21,020.	0.	21,020.	.999857299	19,363.	1,657.
				21,023.	1.000000000	19,366.	1,657.

FORM 8582AMT

SUMMARY OF PASSIVE ACTIVITIES - AMT

STATEMENT 41

R R E A	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
	CSE CREDIT TENANT FUND III, LLC	FORM 4797	4,044.		4,044.		
	CSE CREDIT TENANTS FUND III, LLC	SCH E	1,490.		1,490.		
	C4 HUDSON INVESTOR LLC	FORM 4797	-15,708.	-37,380.	-53,088.	48,904.	4,184.
	CSE MIXED USE- MULTIFAMILY FUND IV LLC	SCH E	0.	-3.	-3.	3.	
	CSE MIXED USE- MULTIFAMILY FUND IV LLC	SCH E	-10,934.	-10,086.	-21,020.	19,363.	1,657.
	CSE CREDIT TENANTS FUND V, LLC		307.		307.		
	TOTALS		-20,801.	-47,469.	-68,270.	68,270.	5,841.

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582AMT, LINE 11

5,841.