Form 1040 U.S. Individual Income Tax Return 2025

Department of the Treasury—Internal Revenue Service | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 | See separate instructions.

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

☐ Other

Your first name and middle initial	Last name	Your social security number
Johnny C	Bianco	
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Denise J	Bianco	

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

City, town, or post office. If you have a foreign address, also complete spaces below. | State | ZIP code | **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name | Foreign province/state/county | Foreign postal code

Filing Status Check only one box.

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

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

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

	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

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	388,770.
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	0.
i	Nontaxable combat pay election (see instructions) 1i		
z	Add lines 1a through 1h	1z	388,770.
2a	Tax-exempt interest 2a	b Taxable interest 2b	
3a	Qualified dividends 3a	b Ordinary dividends 3b	
c	Check if your child's dividends are included in 1 ☐ Line 3a	2 ☐ Line 3b	
4a	IRA distributions 4a	b Taxable amount 4b	
c	Check if (see instructions) 1 ☐ Rollover	2 ☐ QCD 3 ☐ _____	
5a	Pensions and annuities 5a	b Taxable amount 5b	201,849.
c	Check if (see instructions) 1 ☐ Rollover	2 ☐ PSO 3 ☐ _____	
6a	Social security benefits 6a	b Taxable amount 6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐		
d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐		
7a	Capital gain or (loss). Attach Schedule D if required	7a	
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss) _____		
8	Additional income from Schedule 1, line 10	8	0.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**	9	590,619.
10	Adjustments to income from Schedule 1, line 26	10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**	11a	590,619.

Attach Sch. B if required.

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	590,619.
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	57,170.
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	
b	Additional deductions from Schedule 1-A, line 38	13b	
14	Add lines 12e, 13a, and 13b	14	57,170.
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**	15	533,449.
16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	125,802.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	125,802.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	125,802.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	1,249.
24	Add lines 22 and 23. This is your **total tax**	24	127,051.

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

Payments and Refundable Credits

25	Federal income tax withheld from:				
a	Form(s) W-2	25a	100,404.		
b	Form(s) 1099	25b	30,511.		
c	Other forms (see instructions)	25c	1,699.		
d	Add lines 25a through 25c			25d	132,614.
26	2025 estimated tax payments and amount applied from 2024 return			26	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):				
27a	Earned income credit (EIC)	27a			
b	Clergy filing Schedule SE (see instructions) ☐				
c	If you do not want to claim the EIC, check here ☐				
28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here ☐	28			
29	American opportunity credit from Form 8863, line 8	29			
30	Refundable adoption credit from Form 8839, line 13	30			
31	Amount from Schedule 3, line 15	31			
32	Add lines 27a, 28, 29, 30, and 31. These are your **total other payments and refundable credits**			32	
33	Add lines 25d, 26, and 32. These are your **total payments**			33	132,614.

If you have a qualifying child, you may need to attach Sch. EIC.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	5,563.
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐	35a	5,563.
b	Routing number c Type: ☒ Checking ☐ Savings		
d	Account number		
36	Amount of line 34 you want **applied to your 2026 estimated tax**	36	

Direct deposit? See instructions.

Amount You Owe

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

Third Party Designee

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

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

Sign Here

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

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

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

Paid Preparer Use Only

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

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: Johnny C & Denise J Bianco

Your social security number

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 ☐ 4361 2 ☐ 4029 3 ☐ _____		4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6		
7	Total additional social security and Medicare tax. Add lines 5 and 6		7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐		8	
9	Household employment taxes. Attach Schedule H		9	
10	Reserved for future use		10	
11	Additional Medicare Tax. Attach Form 8959		11	1,249.
12	Net investment income tax. Attach Form 8960		12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12		13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares		14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000		15	
16	Recapture of low-income housing credit. Attach Form 8611		16	

(continued on page 2)

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 (l)		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	1,249.

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

Johnny C & Denise J Bianco

Your social security number

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)		1		
	2	Enter amount from Form 1040 or 1040-SR, line 11b	2 590,619.			
	3	Multiply line 2 by 7.5% (0.075)		3	44,296.	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4
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 ☐		5a	43,211.	
	b	State and local real estate taxes (see instructions)		5b	12,655.	
	c	State and local personal property taxes		5c	740.	
	d	Add lines 5a through 5c		5d	56,606.	
	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		5e	12,814.	
	6	Other taxes. List type and amount:		6		
	7	Add lines 5e and 6				7 12,814.
Interest You Paid	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 ☐				
Caution: Your mortgage interest deduction may be limited. See instructions.	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited		8a	18,556.	
	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	18,556.	
	9	Investment interest. Attach Form 4952 if required. See instructions		9		
	10	Add lines 8e and 9				10 18,556.
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions		11	25,800.	
Caution: If you made a gift and got a benefit for it, see instructions.	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		
	13	Carryover from prior year		13		
	14	Add lines 11 through 13				14 25,800.
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 57,170.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐				

Form **8959**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0074

2025

Attachment Sequence No. **71**

Name(s) shown on return

Johnny C & Denise J Bianco

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	388,770.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	388,770.	
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-			6 138,770.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7 1,249.

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	1,249.

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	7,336.	
20	Enter the amount from line 1	20	388,770.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	5,637.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22 1,699.
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 1,699.

Form **8960**

Department of the Treasury
Internal Revenue Service

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

2025

Attachment Sequence No. **72**

Name(s) shown on your tax return

Johnny C & Denise J Bianco

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	
2	Ordinary dividends (see instructions)			2	
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b			
c	Combine lines 4a and 4b			4c	
5a	Net gain or loss from disposition of property (see instructions)	5a			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	

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	0.
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	590,619.		
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	340,619.		
16	Enter the smaller of line 12 or line 15			16	0.
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	0.
	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	

Schedule 1
Line 1

State and Local Income Tax Refund Worksheet

State and local taxes paid in 2024 or prior years and refunded in 2025

2025

Name(s) Shown on Return: Johnny C & Denise J Bianco

Social Security Number:

State and Local Income Tax Refunds for All Tax Years

State/Local Code	Refund Tax Year	Refund Amount Received	Taxable Amount (If different)	Total Payments and Withholding
CA	2024	228.		37,822.

Part I State and Local Income Tax Refunds from 2024 Tax Returns

1 (a) State or Local Code	(b) Refund Amount	(c) Estimated Tax Paid After 12/31/2024	(d) Extension Payments	(e) Total Payments and Withholding	(f) Refund Allocated to Column (c)	(g) Refund Allocated to Column (d)
CA	228.			37,822.		
Totals .	228.			37,822.		

2	Total state and local refunds. Total line 1 column (b).	228.
3	Refund allocated to tax paid after 12/31/2024. Total line 1 columns (f) and (g). (Include net tax paid after 12/31/2024 on Schedule A, line 5a.)	
4	Net refund. Line 2 less line 3.	228.

Part II Recovery Amount

The **recovery amount** is the state and local income tax deducted in 2024 refunded in 2025.

5	Total state and local income tax deduction from line 5a of your 2024 Schedule A	38,232.
6	**Recovery amount.** Lesser of line 4 or line 5.	228.

Part III Recovery Exclusion

The **recovery exclusion** is the part of the recovery amount which did **not** reduce tax in 2024.

7	**Recovery exclusion from sales tax deduction, SALT limitation and standard deduction:**		
a	Allowable itemized deductions, from 2024 Schedule A, line 17		52,535.
b	Allowable itemized deductions, refigured by excluding recovery amount:		
	(1) Refigured state and local tax deduction (Schedule A, line 5a):		
	(a) Refigured state income tax deduction	38,004.	
	(b) Sales tax deduction		
	(c) Refigured deduction. Larger of (a) or (b)	38,004.	
	(2) Refigured total itemized deductions	82,535.	
	(3) Refigured allowable itemized deductions from line 7b(2)		82,535.
c	2024 standard deduction based on 2024 filing status and deductions.		29,200.
d	Larger of lines 7b(3) or 7c.		82,535.
e	Subtract line 7d from line 7a		0.
f	Subtract line 7e from line 6		228.
8	**Recovery exclusion from negative taxable income.** If 2024 taxable income was negative, enter here as a positive number, else enter zero.		0.
9	**Recovery exclusion from alternative minimum tax.** If no alternative minimum tax (AMT) in 2024 enter zero. If did pay AMT in 2024, enter amt from line 24		0.
10	**Recovery exclusion from unused tax credits.** If no unused credits in 2024, enter zero. If there were unused credits in 2024, enter amount from line 35.		0.
11	**Total recovery exclusion.** Add lines 7f, 8, 9, and 10.		228.

Part IV Taxable Refund

The **recovery amount** less the **recovery exclusion** is a **taxable refund.**

12	**Taxable refund from 2024.** Line 6 less line 11.	0.
13	Total taxable refunds from **2023** or prior tax returns. Total line 36 column (d).	
14	**Total taxable refunds.** Add lines 12 and 13. Enter here and on Schedule 1, line 1 . .	0.

Form **2106**

Department of the Treasury
Internal Revenue Service

Employee Business Expenses

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form2106* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **129**

Your name	Occupation in which you incurred expenses	Social security number
JOHNNY C BIANCO	SHERIFF	

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

			Column A Other Than Meals	Column B Meals
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1		
2	Parking fees, tolls, and transportation, including trains, buses, etc., that **didn't** involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airfare, car rental, etc. **Don't** include meals	3		
4	Business expenses not included on lines 1 through 3. **Don't** include meals	4	7773	
5	Meals expenses (see instructions)	5		1380
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	7773	1380

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amounts from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7	**Reimbursements** received from employer. **Include reimbursements** reported on Form W-2, box 12, code "L." **Do not** include amounts reported on Form W-2, box 1. (See instructions.)	7		

Step 3 Figure Expenses To Deduct

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, 1040-SR, or 1040-NR, line 1a	8	7773	1380
	Note: If **both columns** of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9	In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter	9	7773	690
10	Add the amounts on line 9 for both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return	10		8463