

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: **JANETTA** Last name: **DEMOTT** Your social security number: [REDACTED]
 If joint return, spouse's first name and middle initial: **LIVINGFORDGOD** Last name: **DEMOTT** Spouse's social security number: [REDACTED]
 Home address (number and street), if you have a P.O. box, see instructions. Apt. no. [REDACTED]
 City, town, or post office. If you have a foreign address, also complete spaces below. State: **CA** ZIP code: [REDACTED]
 Foreign country name: [REDACTED] Foreign province/state/county: [REDACTED] Foreign postal code: [REDACTED]

Filing Status Single Married filing jointly (even if only one had income) Head of household (HOH) 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) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(6) Check if (a) <input type="checkbox"/> Full-time student (b) <input type="checkbox"/> Permanently and totally disabled	(7) Credits (a) <input type="checkbox"/> Child tax credit (b) <input type="checkbox"/> Credit for other dependents	(8) Check if (a) <input type="checkbox"/> Full-time student (b) <input type="checkbox"/> Permanently and totally disabled
If more than four dependents, see instructions and check here . . . <input type="checkbox"/>								

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

Income	1a	1b	1c	1d	1e	1f	1g	1h	1i	1z
1a Total amount from Form(s) W-2, box 1 (see instructions)										79,983
b Household employee wages not reported on Form(s) W-2										
c Tip income not reported on line 1a (see instructions)										
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)										
e Taxable dependent care benefits from Form 2441, line 26										
f Employer-provided adoption benefits from Form 8839, line 31										
g Wages from Form 8919, line 6										
h Other earned income (see instructions). Enter type and amount:										
i Nontaxable combat pay election (see instructions)										
z Add lines 1a through 1h										79,983
2a Tax-exempt interest	2a									
3a Qualified dividends	3a									
c Check if your child's dividends are included in 1 <input type="checkbox"/> Line 3a										
4a IRA distributions	4a									
c Check if (see instructions) 1 <input type="checkbox"/> Rollover										
5a Pensions and annuities	5a									
c Check if (see instructions) 1 <input type="checkbox"/> Rollover										
6a Social security benefits	6a									
c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>										
d If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here <input type="checkbox"/>										
7a Capital gain or (loss). Attach Schedule D if required										
b Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss)										
8 Additional income from Schedule 1, line 10										5,846
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income										85,829
10 Adjustments to income from Schedule 1, line 26										1,020
11a Subtract line 10 from line 9. This is your adjusted gross income										84,809

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	3,865
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	3,865
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	500
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	500
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	3,365
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	629
24	Add lines 22 and 23. This is your total tax .	24	3,994
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	6,838
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	6,838
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>	27a	
b	Nontaxable combat pay election <input type="checkbox"/>	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	0
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits .	32	0
33	Add lines 25d, 26, and 32. These are your total payments .	33	6,838
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	2,844
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. <input type="checkbox"/>	35a	2,844
b	Routing number		
c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number		
36	Amount of line 34 you want applied to your 2022 estimated tax .	36	
37	Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions.	37	0
38	Estimated tax penalty (see instructions)	38	

If you have a qualifying child, attach Sch. EIC.

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 **Lisa Baca** Phone no. [redacted] 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	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
38102	02-16-2022		
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
68038	02-16-2022		
Phone no. [redacted]	Email address		

Paid Preparer Use Only

Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Preparer's name Lisa Baca	02-16-2022	P00692651	
Firm's name Liberty Tax - Office 12479	Phone no. [redacted]		
Firm's address 2997 Churn Creek Rd			
Redding, CA 96002			

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

Your social security number

JANETTA & LIVINGFORD DEMOTT

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	5,846
4	Other gains or (losses). Check if any from Form(s): <input type="checkbox"/> 4797 <input type="checkbox"/> 4684		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here <input type="checkbox"/> and enter amount repaid:		7	
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v		
z	Other income. List type and amount:	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	5,846

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 <input type="checkbox"/>		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	413
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here <input type="checkbox"/>		20	
21	Student loan interest deduction		21	607
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
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	1,020

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

JANETTA & LIVINGFORGOD DEMOTT

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) <input type="checkbox"/> Line 1a (ii) <input type="checkbox"/> Line 1c (iii) <input type="checkbox"/> Line 1d (iv) <input type="checkbox"/> Line 2a	1e	
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) <input type="checkbox"/> Line 1a (ii) <input type="checkbox"/> Line 1c (iii) <input type="checkbox"/> Line 1d (iv) <input type="checkbox"/> 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	0

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE 1 <input type="checkbox"/> 4361 2 <input type="checkbox"/> 4029 3 <input type="checkbox"/> _____	4	826
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 <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Reserved for future use	10	
11	Additional Medicare Tax. Attach Form 8959	11	
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

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **09**

Name of proprietor

JANETTA DEMOTT

Social security number (SSN)

B Enter code from instructions

711510

D Employer ID number (EIN) (see instr.)

A Principal business or profession, including product or service (see instructions)

MUSICIAN

C Business name. If no separate business name, leave blank.

JANETTA DEMOTT

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) Cash (2) Accrual (3) Other (specify)

G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses. . . . Yes No

H If you started or acquired this business during 2025, check here

I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions Yes No

J If "Yes," did you or will you file required Form(s) 1099? Yes No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	6,465
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	6,465
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	6,465
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	6,465

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

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	50	25 Utilities	25	84
			26 Wages (less employment credits)	26	
			27a Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
			b Other expenses (from line 48)	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	134			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	6,331			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	1,450			
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	4,881			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a <input type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

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

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service

Profit or Loss From Business (Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065. Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2025 Attachment Sequence No. 09

Name of proprietor: LIVINGFORGOD DEMOTT. Social security number (SSN): [REDACTED]. Principal business: Couriers & messengers. Business name: LIVINGFORGOD ANDCOUNTRY DEMOTT. Accounting method: Cash. Did you materially participate? Yes. If you started or acquired this business during 2025, check here. Did you make any payments in 2025 that would require you to file Form(s) 1099? Yes. If "Yes," did you or will you file required Form(s) 1099? Yes.

Part I Income table with 7 rows. Line 1: 2,788. Line 2: 0. Line 3: 2,788. Line 4: [REDACTED]. Line 5: 2,788. Line 6: [REDACTED]. Line 7: 2,788.

Part II Expenses table with 31 rows. Line 8: [REDACTED]. Line 9: 1,689. Line 10: [REDACTED]. Line 11: [REDACTED]. Line 12: [REDACTED]. Line 13: [REDACTED]. Line 14: [REDACTED]. Line 15: [REDACTED]. Line 16: [REDACTED]. Line 17: 50. Line 18: [REDACTED]. Line 19: [REDACTED]. Line 20: [REDACTED]. Line 21: [REDACTED]. Line 22: [REDACTED]. Line 23: [REDACTED]. Line 24: [REDACTED]. Line 25: 84. Line 26: [REDACTED]. Line 27: [REDACTED]. Line 28: 1,823. Line 29: 965. Line 30: [REDACTED]. Line 31: 965.

Name(s)

SSN

LIVINGFORD DEMOTT

Part III Cost of Goods Sold (see instructions)

Table with 2 columns: Description and Line Number. Rows include: 33 Method(s) used to value closing inventory; 34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?; 35 Inventory at beginning of year; 36 Purchases less cost of items withdrawn for personal use; 37 Cost of labor; 38 Materials and supplies; 39 Other costs; 40 Add lines 35 through 39; 41 Inventory at end of year; 42 Cost of goods sold.

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) 01-01-2024
44 Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:
a Business 2,200 b Commuting (see instructions) 6,669 c Other
45 Was your vehicle available for personal use during off-duty hours? [X] Yes [] No
46 Do you (or your spouse) have another vehicle available for personal use? [X] Yes [] No
47a Do you have evidence to support your deduction? [X] Yes [] No
b If "Yes," is the evidence written? [X] Yes [] No

Part V Other Expenses. List below business expenses not included on lines 8-27a, or line 30.

Table with 2 columns: Description and Line Number. Multiple empty rows for listing expenses.

48 Total other expenses. Enter here and on line 27a 48

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Social security number of person
with self-employment income

JANETTA DEMOTT

Part I Self-Employment Tax

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

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

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

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	1b	()
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	4,881
3 Combine lines 1a, 1b, and 2	3	4,881
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	4,508
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue	4c	4,508
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	
6 Add lines 4c and 5b	6	4,508
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2025	7	176,100
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$176,100 or more, skip lines 8b through 10, and go to line 11	8a	1,122
b Unreported tips subject to social security tax from Form 4137, line 10	8b	
c Wages subject to social security tax from Form 8919, line 10	8c	
d Add lines 8a, 8b, and 8c	8d	1,122
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	174,978
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	559
11 Multiply line 6 by 2.9% (0.029)	11	131
12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3	12	690
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	13	345

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

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

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Social security number of person
with self-employment income

LIVINGFORGOD DEMOTT

Part I Self-Employment Tax

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

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

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

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

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

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

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 965

3 Combine lines 1a, 1b, and 2 **3** 965

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 891

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c** 891

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

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

6 Add lines 4c and 5b **6** 891

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2025 **7** 176,100

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$176,100 or more, skip lines 8b through 10, and go to line 11 **8a**

b Unreported tips subject to social security tax from Form 4137, line 10 **8b**

c Wages subject to social security tax from Form 8919, line 10 **8c**

d Add lines 8a, 8b, and 8c **8d**

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 176,100

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 110

11 Multiply line 6 by 2.9% (0.029) **11** 26

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3** **12** 136

13 **Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13** 68

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

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

**Qualified Business Income Deduction
Simplified Computation**

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

JANETTA & LIVINGFORGOD DEMOTT

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

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

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Schedule C: JANETTA DEMOTT	[REDACTED]	4,536
ii	Schedule C: LIVINGFORGOD ANDCOUNTRY DEMOTT	[REDACTED]	897
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	5,433
3	Qualified business net (loss) carryforward from the prior year	3	()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	5,433
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	1,087
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	1,087
11	Taxable income before qualified business income deduction (see instructions)	11	53,309
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	53,309
14	Income limitation. Multiply line 13 by 20% (0.20)	14	10,662
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	1,087
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(0)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0)

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

EEA

Line 11 Enter your taxable income figured before any QBI deduction, computed as follows:

Form 1040 or 1040-SR, line 11a,	84,809
minus Form 1040 or 1040-SR, Schedule 1-A, Line 38,	0
minus Form 1040 or 1040-SR, line 12e,	31,500
Taxable income figured before any QBI deduction.	53,309

Expenses for Business Use of Your Home

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

2025

Attachment Sequence No. 176

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form8829 for instructions and the latest information.

Name(s) of proprietor(s)

Your social security number

JANETTA DEMOTT

Part I Part of Your Home Used for Business

Table with 7 rows for Part I. Line 1: Area used regularly and exclusively for business, 100. Line 2: Total area of home, 1,500. Line 3: Divide line 1 by line 2, 6.67%. Line 4: Multiply days used for daycare, 4 hr. Line 5: If you started or stopped using your home for daycare, 5 hr. Line 6: Divide line 4 by line 5. Line 7: Business percentage, 6.67%.

Part II Figure Your Allowable Deduction

Table with 36 rows for Part II. Line 8: Enter the amount from Schedule C, 6,331. Lines 9-22: Deductions for casualty losses, mortgage interest, real estate taxes, insurance, rent, repairs, utilities, and other expenses. Line 23: Add lines 16 through 22, 14,357. Line 24: Multiply line 23, column (b), by line 7, 958. Line 25: Carryover of prior year operating expenses. Line 26: Add line 23, column (a), line 24, and line 25, 958. Line 27: Allowable operating expenses, 958. Line 28: Limit on excess casualty losses and depreciation, 4,881. Line 29: Excess casualty losses. Line 30: Depreciation of your home. Line 31: Carryover of prior year excess casualty losses and depreciation. Line 32: Add lines 29 through 31. Line 33: Allowable excess casualty losses and depreciation, 1,450. Line 34: Add lines 14, 27, and 33, 1,450. Line 35: Casualty loss portion. Line 36: Allowable expenses for business use of your home, 1,450.

Part III Depreciation of Your Home

Table with 6 rows for Part III. Line 37: Enter the smaller of your home's adjusted basis or its fair market value. Line 38: Value of land included on line 37. Line 39: Basis of building. Line 40: Business basis of building. Line 41: Depreciation percentage. Line 42: Depreciation allowable.

Part IV Carryover of Unallowed Expenses to 2026

Table with 2 rows for Part IV. Line 43: Operating expenses. Line 44: Excess casualty losses and depreciation.

Student Loan Interest Deduction Worksheet

Schedule 1, Line 21

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

JANETTA & LIVINGFORGOD DEMOTT

Before you begin:

- If the instructions for Schedule 1, line 24z, have you enter a write-in adjustment on line 24z, figure that write-in before completing this worksheet (see the instructions for Schedule 1, line 24z).
- Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

<p>1. Enter the total interest you paid in 2025 on qualified student loans (see the instructions for line 21). Don't enter more than \$2,500</p> <p>2. Enter the amount from Form 1040 or 1040-SR, line 9</p> <p>3. Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25</p> <p>4. Subtract line 3 from line 2</p> <p>5. Enter the amount shown below for your filing status.</p> <ul style="list-style-type: none"> • Single, head of household, or qualifying surviving spouse - \$85,000 • Married filing jointly - \$170,000 <p>6. Is the amount on line 4 more than the amount on line 5? <input checked="" type="checkbox"/> No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9. <input type="checkbox"/> Yes. Subtract line 5 from line 4</p> <p>7. Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000</p> <p>8. Multiply line 1 by line 7</p> <p>9. Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Schedule 1, line 21. Don't include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)</p>	<p>1. <u>607</u></p> <p>2. <u>85,829</u></p> <p>3. <u>413</u></p> <p>4. <u>85,416</u></p> <p>5. <u>170,000</u></p> <p>6. _____</p> <p>7. _____</p> <p>8. <u>0</u></p> <p>9. <u>607</u></p>
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**Worksheet B
Form 1040**

Earned Income Credit (EIC) - Line 27a

(Keep for your records)

2025

Name(s) as shown on return

Tax ID Number

JANETTA DEMOTT

Use this worksheet if you answered "Yes" to Step 5, question 2.

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1			
Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE	1a.	Enter the amount from Schedule SE, Part I, line 3.	1a 4,881
	b.	Enter any amount from Schedule SE, Part I, line 4b and line 5a.	+ 1b
	c.	Combine lines 1a and 1b.	= 1c 4,881
	d.	Enter the amount from Schedule SE, Part I, line 13.	- 1d 345
	e.	Subtract line 1d from line 1c.	= 1e 4,536

Part 2			
Self-Employed NOT Required To File Schedule SE	2.	Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.	
	a.	Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.	2a
	b.	Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.	+ 2b
	c.	Combine lines 2a and 2b.	= 2c

**If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

Part 3			
Statutory Employees Filing Schedule C	3.	Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.	3

Part 4			
All Filers Using Worksheet B	4.	Combine lines 1e, 2c, and 3. This is your total self-employed income.	4 4,536

Need more information or forms? Visit [IRS.gov](https://www.irs.gov).

**Worksheet B
Form 1040**

Earned Income Credit (EIC) - Line 27a

(Keep for your records)

2025

Name(s) as shown on return

Tax ID Number

LIVINGFORGOD DEMOTT

Use this worksheet if you answered "Yes" to Step 5, question 2.

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

**Self-Employed,
Members of the
Clergy, and
People With
Church
Employee
Income Filing
Schedule SE**

- 1a. Enter the amount from Schedule SE, Part I, line 3.
- 1b. Enter any amount from Schedule SE, Part I, line 4b and line 5a.
- 1c. Combine lines 1a and 1b.
- 1d. Enter the amount from Schedule SE, Part I, line 13.
- 1e. Subtract line 1d from line 1c.

1a	965
+	1b
=	1c 965
-	1d 68
=	1e 897

Part 2

**Self-Employed
NOT Required
To File
Schedule SE**

For example, your net earnings from self-employment were less than \$400.

2. Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.
 - a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.
 - b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.
 - c. Combine lines 2a and 2b.

2a	
+	2b
=	2c

**If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

Part 3

**Statutory
Employees
Filing
Schedule C**

3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.

3	
---	--

Part 4

**All Filers Using
Worksheet B**

4. Combine lines 1e, 2c, and 3. **This is your total self-employed income.**

4	897
---	-----

Need more information or forms? Visit IRS.gov.

Auto Expense Worksheet

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

JANETTA & LIVINGFORD DEMOTT

Profession/Business

- **LIVINGFORD ANDCOUNTRY DEMOTT**

Description **KIA NERO**

Date placed in service **2024-01-01**

Number of miles your vehicle was used for:

Total Business miles driven during the year	2,200
Total Commuting miles driven during the year	6,669
Total Other miles driven during the year	_____
Total Miles driven during the year	8,869
Business Use percentage	24.81

Expenses:

	Total	Business Percentage	
Section 179	_____	_____	_____
Bonus Depreciation	_____	_____	_____
Depreciation	_____	_____	_____
Garage Rent	_____	_____	_____
Gas	_____	_____	_____
Insurance	_____	_____	_____
Licenses	_____	_____	_____
Oil	_____	_____	_____
Parking Fees	_____	_____	_____
Rental Fees	_____	_____	_____
Interest	_____	_____	_____
Personal Property Tax	600	24.81	149
Repairs	_____	_____	_____
Tires	_____	_____	_____
Tolls	_____	_____	_____
Lease Add Back	_____	_____	_____
Other Expenses:	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Expenses	_____	_____	149

Standard Mileage Rate Calculation

Business miles	2,200 X 0.70	1,540	1,540
Parking fees	_____	_____	_____
Tolls	_____	_____	_____
Interest	_____	_____	_____
Personal Property Tax	600	24.81	149
Total Standard Mile Rate deduction	_____	_____	1,689

How it is reported:

Depreciation deduction	_____
Auto Expense	1,689
Personal Property Taxes, Schedule A, Line 5c	451

Auto Mileage Worksheet

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

JANETTA & LIVINGFORD DEMOTT

Profession/Business

- LIVINGFORD AND COUNTRY DEMOTT

Description KIA NERO

Date placed in service 01-01-2024

	Business Miles	Rate of Depreciation allowed for Standard Mileage Rate
2025	<u>2,200</u>	0.33
2024	<u>4,134</u>	0.30
2023	<u>300</u>	0.28
2022	<u>6,599</u>	0.26
2021	<u>12,665</u>	0.26
2020	<u>7,213</u>	0.27
2019	<u> </u>	0.26
2018	<u> </u>	0.25
2017	<u> </u>	0.25
2016	<u> </u>	0.24
pre-2016	<u> </u>	See Publication 463
Total Business Miles	<u>33,111</u>	

This worksheet displays the business miles taken by year for vehicles with the standard mileage rate deduction. When the vehicle is sold, the amount of the depreciation that is factored into the standard mileage rate should reduce the basis of the vehicle. If actual expenses were taken on the vehicle, then do not use this worksheet; the depreciation can be found on the Depreciation Detail Listing ("FED DEPR Schedule" in View/Print mode). Refer to pub 463 for more information on the standard and actual deduction for vehicles.

QBI Explanation Worksheet

Form 1040

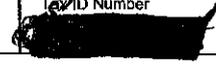
(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

JANETTA & LIVINGFORD DEMOTT



Name of business activity

Schedule C: JANETTA DEMOTT

	As reported	As allowed on 1040 after limitations
1. Ordinary business income (loss)	4,881	4,881
2. Rental income (loss)		
3. Royalty income (loss)		
4. Section 1231 gain (loss)		
5. Other income (loss)		
6. Section 179 deduction		
7. Other deductions		
8. Deduction for half of SE tax		345
9. Self-employed health insurance deduction		
10. Self-employed pension deduction		
11. QBI amount carried to Form 8995 / 8995-A		4,536
12. W-2 wages carried to Form 8995 / 8995-A		
13. UBIA of qualified property carried to Form 8995 / 8995-A		
14. Section 199A REIT dividends		
15. 199(A)(g) deduction		
16. QBI allocable to cooperative payments		
17. W-2 wages allocable to cooperative payments		

The income amount from line 11 will show on one of the following lines, depending on circumstances:

- Form 8995, line 1
- Form 8995-A, line 2
- Form 8995-A, Schedule A, line 2
- Form 8995-A, Schedule A, line 16
- Form 8995-A, Schedule B, line 3
- Form 8995-A, Schedule C, line 1

Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.

QBI Explanation Worksheet

Form 1040

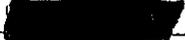
(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

JANETTA & LIVINGFORGOD DEMOTT



Name of business activity

Schedule C: LIVINGFORGOD ANDCOUNTRY DEMOTT

	As reported	As allowed on 1040 after limitations
1. Ordinary business income (loss)	965	965
2. Rental income (loss)		
3. Royalty income (loss)		
4. Section 1231 gain (loss)		
5. Other income (loss)		
6. Section 179 deduction		
7. Other deductions		
8. Deduction for half of SE tax		68
9. Self-employed health insurance deduction		
10. Self-employed pension deduction		
11. QBI amount carried to Form 8995 / 8995-A		897
12. W-2 wages carried to Form 8995 / 8995-A		
13. UBI of qualified property carried to Form 8995 / 8995-A		
14. Section 199A REIT dividends		
15. 199(A)(g) deduction		
16. QBI allocable to cooperative payments		
17. W-2 wages allocable to cooperative payments		

The income amount from line 11 will show on one of the following lines, depending on circumstances:

- Form 8995, line 1
- Form 8995-A, line 2
- Form 8995-A, Schedule A, line 2
- Form 8995-A, Schedule A, line 16
- Form 8995-A, Schedule B, line 3
- Form 8995-A, Schedule C, line 1

Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.

Carryover Worksheet

List of items that will carryover to the 2026 tax return

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

JANETTA & LIVINGFORDGOD DEMOTT

Itemized Deductions

Carryover Amount

Contributions subject to 100% of AGI limitations			
Contributions subject to 60% of AGI limitations			
Contributions subject to 30% of AGI limitations (50% capital gains appreciated property)			
Contributions subject to 30% of AGI limitations			
Contributions subject to 20% of AGI limitations (30% capital gains appreciated property)			
Taxable state and local refunds to Schedule 1 (Form 1040) line 1			
State/local taxes paid in 2026 to flow to the Schedule A			
State donations and contributions carryover			
State overpayment applied to next year			

Expenses

Office in home operating expenses			
Office in home excess casualty losses and depreciation			
Disallowed investment interest expense	AMT		Reg. Tax
Section 179 expense			
Operating expenses, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use			
Excess depreciation, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use			

Losses

Short-term capital loss			
Long-term capital loss	AMT		Reg. Tax
Net operating loss	AMT		Reg. Tax
Excess business loss from Form 461 (becomes part of NOL next year)	AMT		Reg. Tax
Qualified REIT and PTP loss carryover			
QBI loss carryover			
Nonrecaptured net section 1231 losses from WK_1231C	AMT		Reg. Tax

Credits

Mortgage interest credit			
Credit for prior year minimum tax			
Foreign Tax credit	AMT		Reg. Tax
District of Columbia first time home owner's credit			
Residential clean energy credit			

Other

Preparer Fee			45
Overpayment applied to next year's estimates			
Estimated Tax Payment 1 _____		Estimated Tax Payment 2 _____	
Estimated Tax Payment 3 _____		Estimated Tax Payment 4 _____	
Federal tax liability for 2210 calculation			6,616
State tax liability for state 2210 calculation			1,358
IRA basis	Taxpayer		Spouse
Disaster distributions taxable in 2026	Taxpayer		Spouse
Disaster distributions taxable in 2027	Taxpayer		Spouse
Excess repayments from 8915-F	Taxpayer		Spouse

Passive Activity

At Risk Limitations

IRS e-file Signature Authorization

OMB No. 1545-0074
2025

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

Submission Identification Number (SID) **00-684733-005766**

Taxpayer's name JANETTA DEMOTT		Social security number [REDACTED]
Spouse's name LIVINGFORDGOD DEMOTT		Spouse's social security number [REDACTED]

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	84,809
2	Total tax	2	6,616
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	6,981
4	Amount you want refunded to you	4	365
5	Amount you owe	5	

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

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

Taxpayer's PIN: check one box only

Refund will be deposited to: RTN=121135045 Acct=321234598

I authorize Liberty Tax - Office 12479 to enter or generate my PIN [REDACTED] as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ *Janetta Demott* Date ▶ 02/27/2026 PST

Spouse's PIN: check one box only

I authorize Liberty Tax - Office 12479 to enter or generate my PIN [REDACTED] as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ *[Signature]* Date ▶ 02/27/2026 PST

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

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

Don't enter all zeros

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

ERO's signature ▶ *[Signature]* Date ▶ 02-27-2026

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

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