

Form **1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return**

**2025**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

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

Filed pursuant to section 301.9100-2  Combat zone  Deceased Spouse

Other

Your first name and middle initial: **Katherine** Last name: **Porter** Your social security number: [REDACTED]

If joint return, spouse's first name and middle initial: \_\_\_\_\_ Last name: \_\_\_\_\_ Spouse's social security number: \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. [REDACTED] Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED] State: [REDACTED] ZIP code: [REDACTED]

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)  
 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: [REDACTED]  
 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	[REDACTED]		[REDACTED]		[REDACTED]		[REDACTED]
(2) Last name	[REDACTED]		[REDACTED]		[REDACTED]		[REDACTED]	
(3) SSN	[REDACTED]		[REDACTED]		[REDACTED]		[REDACTED]	
(4) Relationship	[REDACTED]		[REDACTED]		[REDACTED]		[REDACTED]	
(5) Check if lived with you more than half of 2025	(a) <input checked="" type="checkbox"/> Yes	(b) <input checked="" type="checkbox"/> And in the U.S.	(a) <input checked="" type="checkbox"/> Yes	(b) <input checked="" type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes	(b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes	(b) <input type="checkbox"/> And in the U.S.
(6) Check if	<input type="checkbox"/> Full-time student	<input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student	<input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student	<input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student	<input type="checkbox"/> Permanently and totally disabled
(7) Credits	<input checked="" type="checkbox"/> Child tax credit	<input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit	<input checked="" type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit	<input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit	<input type="checkbox"/> 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		1a		2a		3a		4a		5a		6a		7a		8		9		10		11a	
1a	Total amount from Form(s) W-2, box 1 (see instructions)	297,168.		2a		3a		4a		5a		6a		7a		8		9		10		11a	
b	Household employee wages not reported on Form(s) W-2			2b		3b		4b		5b		6b		7a		8		9		10		11a	
c	Tip income not reported on line 1a (see instructions)			2b		3b		4b		5b		6b		7a		8		9		10		11a	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			2b		3b		4b		5b		6b		7a		8		9		10		11a	
e	Taxable dependent care benefits from Form 2441, line 26			2b		3b		4b		5b		6b		7a		8		9		10		11a	
f	Employer-provided adoption benefits from Form 8839, line 31			2b		3b		4b		5b		6b		7a		8		9		10		11a	
g	Wages from Form 8919, line 6			2b		3b		4b		5b		6b		7a		8		9		10		11a	
h	Other earned income (see instructions). Enter type and amount:	0.		2b		3b		4b		5b		6b		7a		8		9		10		11a	
i	Nontaxable combat pay election (see instructions)			2b		3b		4b		5b		6b		7a		8		9		10		11a	
z	Add lines 1a through 1h	297,168.		2b		3b		4b		5b		6b		7a		8		9		10		11a	
2a	Tax-exempt interest			2b		3b		4b		5b		6b		7a		8		9		10		11a	
3a	Qualified dividends			2b		3b		4b		5b		6b		7a		8		9		10		11a	
4a	IRA distributions			2b		3b		4b		5b		6b		7a		8		9		10		11a	
5a	Pensions and annuities			2b		3b		4b		5b		6b		7a		8		9		10		11a	
6a	Social security benefits			2b		3b		4b		5b		6b		7a		8		9		10		11a	
7a	Capital gain or (loss). Attach Schedule D if required			2b		3b		4b		5b		6b		7a		8		9		10		11a	
8	Additional income from Schedule 1, line 10			2b		3b		4b		5b		6b		7a		8		9		10		11a	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	3,543.		2b		3b		4b		5b		6b		7a		8		9		10		11a	
10	Adjustments to income from Schedule 1, line 26			2b		3b		4b		5b		6b		7a		8		9		10		11a	
11a	Subtract line 10 from line 9. This is your adjusted gross income	300,926.		2b		3b		4b		5b		6b		7a		8		9		10		11a	

<b>Tax and Credits</b> <b>Standard deduction for—</b> <ul style="list-style-type: none"> <li>• Single or Married filing separately, \$16,750</li> <li>• Married filing jointly or Qualifying surviving spouse, \$31,500</li> <li>• Head of household, \$23,825</li> <li>• If you checked a box on line 12a, 12b, 12c, or 12d, see Inst.</li> </ul>	11b	Amount from line 11a (adjusted gross income)		11b	300,179.
	12a	Someone can claim <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent			
	b	<input type="checkbox"/> Spouse itemizes on a separate return <input type="checkbox"/> You were a dual-status alien			
	d	You: <input type="checkbox"/> Were born before January 2, 1961 <input type="checkbox"/> Are blind			
		Spouse: <input type="checkbox"/> Was born before January 2, 1961 <input type="checkbox"/> Is blind			
	e	Standard deduction or itemized deductions (from Schedule A)		12e	46,925.
	13a	Qualified business income deduction from Form 8995 or Form 8995-A		13a	0.
	b	Additional deductions from Schedule 1-A, line 38		13b	
	14	Add lines 12e, 13a, and 13b		14	46,925.
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income		15	253,254.
	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	56,448.
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	56,448.

<b>Payments and Refundable Credits</b>	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a	60,634.	
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c	934.	
	d	Add lines 25a through 25c	25d	61,568.	
26	2025 estimated tax payments and amount applied from 2024 return		26		

<b>Refund</b> Direct deposit? See instructions.	27a	Earned income credit (EIC)	27a		
	b	Clergy filing Schedule SE (see instructions)		<input type="checkbox"/>	
	c	If you do not want to claim the EIC, check here		<input type="checkbox"/>	
	28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here <input type="checkbox"/>	28		
	29	American opportunity credit from Form 8883, line 8	29		
	30	Refundable adoption credit from Form 8839, line 13	30		
	31	Amount from Schedule 3, line 15	31	1,047.	
	32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32	1,047.	
	33	Add lines 25d, 26, and 32. These are your total payments	33	62,615.	
	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	4,950.	

35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	4,950.
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 2025 estimated tax	36	

<b>Amount You Owe</b>	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> 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 professor	If the IRS sent you an Identity Protection PIN, enter it here (see Inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see Inst.)
Phone no. _____	Email address _____		

<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name	Self-Prepared			Phone no.
	Firm's address	Firm's EIN			

**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](http://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

Katherine Porter

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](http://www.irs.gov/1099k).

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	0.
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions):		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	3,543.
<b>4</b>	Other gains or (losses). Check if any from Form(s): <input type="checkbox"/> 4797 <input type="checkbox"/> 4684 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here <input type="checkbox"/> and enter amount repaid: . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>	
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>	
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>	
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>	
<b>k</b>	Stock options . . . . .	<b>8k</b>	
<b>l</b>	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 . . . . .	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>	
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>	
<b>v</b>	Digital assets received as ordinary income not reported elsewhere. See instructions . . . . .	<b>8v</b>	
<b>z</b>	Other income. List type and amount: . . . . .	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	3,543.

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here <input type="checkbox"/> . . . . .	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>15</b>	48 .
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>16</b>	699 .
<b>17</b>	Self-employed health insurance deduction . . . . .	<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .	<b>18</b>	
<b>19a</b>	Alimony paid . . . . .	<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>20</b>	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"/> . . . . .	<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .	<b>21</b>	
<b>22</b>	Reserved for future use . . . . .	<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	
<b>i</b>	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 . . . . .	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount: _____ _____	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .	<b>26</b>	747 .

**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](http://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

Katherine Porter

**Part I Tax**

<b>1</b>	Additions to tax:		
<b>a</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>1a</b>	
<b>b</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) . . . . .	<b>1b</b>	
<b>c</b>	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) . . . . .	<b>1c</b>	
<b>d</b>	Recapture of net EPE from Form 4255, line 2a, column (i) . . . . .	<b>1d</b>	
<b>e</b>	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 . . . . .	<b>1e</b>	
<b>f</b>	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 . . . . .	<b>1f</b>	
<b>y</b>	Other additions to tax (see instructions): _____	<b>1y</b>	
<b>z</b>	Add lines 1a through 1y . . . . .		<b>1z</b>
<b>2</b>	Alternative minimum tax. Attach Form 6251 . . . . .		<b>2</b>
<b>3</b>	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .		<b>3</b>

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 <input type="checkbox"/> 4361      2 <input type="checkbox"/> 4029      3 <input type="checkbox"/> _____ . . . . .	<b>4</b>	95.
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Reserved for future use . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	1,115.
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	7.
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

**Part II Other Taxes (continued)**

<b>17</b>	Other additional taxes:			
	<b>a</b> Recapture of other credits. List type, form number, and amount:	<b>17a</b>		
	<b>b</b> Recapture of federal mortgage subsidy. If you sold your home, see instructions	<b>17b</b>		
	<b>c</b> Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>		
	<b>d</b> Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>		
	<b>e</b> Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>		
	<b>f</b> Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	<b>17f</b>		
	<b>g</b> Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>		
	<b>h</b> Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>		
	<b>i</b> Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>		
	<b>j</b> Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>		
	<b>k</b> Golden parachute payments . . . . .	<b>17k</b>		
	<b>l</b> Tax on accumulation distribution of trusts . . . . .	<b>17l</b>		
	<b>m</b> Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>		
	<b>n</b> Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>		
	<b>o</b> Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>		
	<b>p</b> Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>		
	<b>q</b> Any interest from Form 8621, line 24 . . . . .	<b>17q</b>		
	<b>z</b> Any other taxes. List type and amount:	<b>17z</b>		
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .		<b>18</b>	
<b>19</b>	Recapture of net EPE from Form 4255, line 1d, column (i) . . . . .		<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>		
<b>21</b>	Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b . . . . .		<b>21</b>	1,217.

**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](http://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

Katherine Porter

Your social security number

**Part I Nonrefundable Credits**

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

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .		<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .		<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .		<b>11</b>	1,047.
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .		<b>12</b>	
<b>13</b>	Other payments or refundable credits:			
<b>a</b>	Form 2439 . . . . .	<b>13a</b>		
<b>b</b>	Section 1341 credit for repayment of amounts included in income from earlier years . . . . .	<b>13b</b>		
<b>c</b>	Net elective payment election amount from Form 3800, Part III, line 6, column (i) . . . . .	<b>13c</b>		
<b>d</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13d</b>		
<b>z</b>	Other refundable credits (see instructions):			
		<b>13z</b>		
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .		<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .		<b>15</b>	1,047.

**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](http://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

Katherine Porter

<b>Medical and Dental Expenses</b>	<b>1</b>	Medical and dental expenses (see instructions)	<b>1</b>	0.			
	<b>2</b>	Enter amount from Form 1040 or 1040-SR, line 11b	<b>2</b>	300,179.			
	<b>3</b>	Multiply line 2 by 7.5% (0.075)	<b>3</b>	22,513.			
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<b>4</b>				0.
<b>Taxes You Paid</b>	<b>5</b>	State and local taxes (SALT).					
	<b>a</b>	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 <input type="checkbox"/>	<b>5a</b>	28,094.			
	<b>b</b>	State and local real estate taxes (see instructions)	<b>5b</b>	7,074.			
	<b>c</b>	State and local personal property taxes	<b>5c</b>	245.			
	<b>d</b>	Add lines 5a through 5c	<b>5d</b>	35,413.			
	<b>e</b>	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	<b>5e</b>	35,413.			
	<b>6</b>	Other taxes. List type and amount: ----- -----	<b>6</b>				
<b>7</b>	Add lines 5e and 6	<b>7</b>				35,413.	
<b>Interest You Paid</b> <small>Caution: Your mortgage interest deduction may be limited. See instructions.</small>	<b>8</b>	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 <input type="checkbox"/>					
	<b>a</b>	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	<b>8a</b>	11,512.			
	<b>b</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 ----- -----	<b>8b</b>				
	<b>c</b>	Points not reported to you on Form 1098. See instructions for special rules	<b>8c</b>				
	<b>d</b>	Reserved for future use	<b>8d</b>				
	<b>e</b>	Add lines 8a through 8c	<b>8e</b>	11,512.			
<b>9</b>	Investment interest. Attach Form 4952 if required. See instructions	<b>9</b>					
<b>10</b>	Add lines 8e and 9	<b>10</b>				11,512.	
<b>Gifts to Charity</b> <small>Caution: If you made a gift and got a benefit for it, see instructions.</small>	<b>11</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	<b>11</b>				
	<b>12</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	<b>12</b>				
	<b>13</b>	Carryover from prior year	<b>13</b>				
	<b>14</b>	Add lines 11 through 13	<b>14</b>				
<b>Casualty and Theft Losses</b>	<b>15</b>	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	<b>15</b>				
<b>Other Itemized Deductions</b>	<b>16</b>	Other—from list in instructions. List type and amount: ----- -----	<b>16</b>				
<b>Total Itemized Deductions</b>	<b>17</b>	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	<b>17</b>				46,925.
	<b>18</b>	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>					

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**2025**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service

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

Name of proprietor <b>Katherine Porter</b>		Social security number (SSN) [REDACTED]
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Author</b>	<b>B</b> Enter code from instructions 7   1   1   5   1   0	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.) [REDACTED]	
<b>E</b> Business address (including suite or room no.) City, town or post office, state, and ZIP code [REDACTED]		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
<b>G</b> Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2025, check here . . . . . <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Income**

<b>1</b> 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"/>	<b>1</b>	3,543.
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	3,543.
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> Gross profit. Subtract line 4 from line 3 . . . . .	<b>5</b>	3,543.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> Gross income. Add lines 5 and 6 . . . . .	<b>7</b>	3,543.

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

<b>8</b> Advertising . . . . .	<b>8</b>	<b>18</b> Office expense (see instructions) . . . . .	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>	<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>	<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>	<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>	<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>	<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>	<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):		<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>	<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>	<b>b</b> Deductible meals (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services . . . . .	<b>17</b>	<b>25</b> Utilities . . . . .	<b>25</b>	
<b>28</b> Total expenses before expenses for business use of home. Add lines 8 through 27b . . . . .	<b>28</b>	<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	<b>27a</b> Energy efficient commercial bldgs deduction (attach Form 7205) . . . . .	<b>27a</b>	
<b>30</b> 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 . . . . .	<b>30</b>	<b>27b</b> Other expenses (from line 48) . . . . .	<b>27b</b>	
<b>31</b> 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.	<b>31</b>			3,543.
<b>32</b> 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**  All investment is at risk.  
**32b**  Some investment is not at risk.



**SCHEDULE SE**  
**(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.  
Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.

**2025**  
Attachment  
Sequence No. **17**

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

Social security number of person with self-employment income

**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** 3,543.

**3** Combine lines 1a, 1b, and 2 **3** 3,543.

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 3,272.

**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** 3,272.

**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** 0.

**6** Add lines 4c and 5b **6** 3,272.

**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** 192,998.

**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**

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

**11** Multiply line 6 by 2.9% (0.029) **11** 95.

**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** 95.

**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** 48.

**Part II** Optional Methods To Figure Net Earnings (see instructions)

**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> wasn't more than \$10,860, or (b) your net farm profits<sup>2</sup> were less than \$7,840.

<b>14</b>	Maximum income for optional methods . . . . .	<b>14</b>	\$7,240
<b>15</b>	Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$7,240. Also, include this amount on line 4b above . . . . .	<b>15</b>	

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$7,840 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

<b>16</b>	Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b>	Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also, include this amount on line 4b above . . . . .	<b>17</b>	

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

# Qualified Business Income Deduction

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

**2025**  
Attachment  
Sequence No. **55A**

Name(s) shown on return  
Katherine Porter

Your taxpayer identification number

**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	Katherine Porter	<input type="checkbox"/>	<input type="checkbox"/>	[REDACTED]	<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

## Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions . . . . .	2 2,796.		
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 . . . . .	3 559.		
4 Allocable share of W-2 wages from the trade, business, or aggregation . . . . .	4 0.		
5 Multiply line 4 by 50% (0.50) . . . . .	5 0.		
6 Multiply line 4 by 25% (0.25) . . . . .	6 0.		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property . . . . .	7 0.		
8 Multiply line 7 by 2.5% (0.025) . . . . .	8 0.		
9 Add lines 6 and 8 . . . . .	9 0.		
10 Enter the greater of line 5 or line 9 . . . . .	10 0.		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10 . . . . .	11 0.		
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 0.		
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 0.		
16 Total qualified business income component. Add all amounts reported on line 15 . . . . .	16 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](http://www.irs.gov/Form8959) for instructions and the latest information.

Name(s) shown on return: Katherine Porter Your social security number: XXXXXXXXXX

<b>Part I Additional Medicare Tax on Medicare Wages</b>			
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	320,719.
2	Unreported tips from Form 4137, line 6	2	
3	Wages from Form 8919, line 6	3	
4	Add lines 1 through 3	4	320,719.
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	200,000.
6	Subtract line 5 from line 4. If zero or less, enter -0-	6	120,719.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7	1,086.

<b>Part II Additional Medicare Tax on Self-Employment Income</b>			
8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8	3,272.
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	200,000.
10	Enter the amount from line 4	10	320,719.
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	0.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	3,272.
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13	29.

<b>Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation</b>			
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	

<b>Part IV Total Additional Medicare Tax</b>			
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	1,115.

<b>Part V Withholding Reconciliation</b>			
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	5,584.
20	Enter the amount from line 1	20	320,719.
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,650.
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22	934.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23	
24	<b>Total Additional Medicare Tax withholding.</b> 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	934.

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

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return  
**Katherine Porter**

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)

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	215.
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	
<b>3</b>	Annuities (see instructions)		<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	3,543.		
<b>4b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	-3,543.		
<b>4c</b>	Combine lines 4a and 4b		<b>4c</b>	0.
<b>5a</b>	Net gain or loss from disposition of property (see instructions)			
<b>5b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)			
<b>5c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)			
<b>5d</b>	Combine lines 5a through 5c		<b>5d</b>	
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	215.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)			
<b>9b</b>	State, local, and foreign income tax (see instructions)	20.		
<b>9c</b>	Miscellaneous investment expenses (see instructions)			
<b>9d</b>	Add lines 9a, 9b, and 9c		<b>9d</b>	20.
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	20.

**Part III Tax Computation**

<b>12</b>	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-		<b>12</b>	195.
<b>Individuals:</b>				
<b>13</b>	Modified adjusted gross income (see instructions)	300,179.		
<b>14</b>	Threshold based on filing status (see instructions)	200,000.		
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	100,179.		
<b>16</b>	Enter the smaller of line 12 or line 15		<b>16</b>	195.
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		<b>17</b>	7.
<b>Estates and Trusts:</b>				
<b>18a</b>	Net investment income (line 12 above)		<b>18a</b>	
<b>18b</b>	Deductions for distributions of net investment income and charitable deductions (see instructions)		<b>18b</b>	
<b>18c</b>	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-		<b>18c</b>	
<b>19a</b>	Adjusted gross income (see instructions)		<b>19a</b>	
<b>19b</b>	Highest tax bracket for estates and trusts for the year (see instructions)		<b>19b</b>	
<b>19c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-		<b>19c</b>	
<b>20</b>	Enter the smaller of line 18c or line 19c		<b>20</b>	
<b>21</b>	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)		<b>21</b>	