

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: **CHRISTINE R** Last name: **SARMIENTO** Your social security number: [REDACTED]

If joint return, spouse's first name and middle initial: **ORION F** Last name: **FORESEE** Spouse's social security number: [REDACTED]

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

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

Foreign country name: [REDACTED] Foreign province/state/county: [REDACTED] Foreign postal code: [REDACTED]

Filing Status Single Head of household (HOH) Qualifying surviving spouse (QSS)
 Married filing jointly (even if only one had income) Married filing separately (MFS). Enter spouse's SSN above and full name here: _____
 Check only one box. 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	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name	JEREMY A	[REDACTED]	[REDACTED]	[REDACTED]
(2) Last name	BAUZON	[REDACTED]	[REDACTED]	[REDACTED]
(3) SSN	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
(4) Relationship	SON	SON	SON	SON
(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 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.
(6) Check if	<input checked="" 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 type="checkbox"/> Child tax credit <input checked="" type="checkbox"/> Credit for other dependents	<input checked="" type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input checked="" type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input checked="" 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	Amount
1a Total amount from Form(s) W-2, box 1 (see instructions)	272,051.
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)	1i
z Add lines 1a through 1h	272,051.
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	2 <input type="checkbox"/> Line 3b
4a IRA distributions	4a
c Check if (see instructions)	2 <input type="checkbox"/> QCD 3 <input type="checkbox"/>
5a Pensions and annuities	5a
c Check if (see instructions)	2 <input type="checkbox"/> PSO 3 <input type="checkbox"/>
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	7a 0.
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	8
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9 272,051.
10 Adjustments to income from Schedule 1, line 26	10 0.
11a Subtract line 10 from line 9. This is your adjusted gross income	11a 272,051.

Tax and Credits	11b	Amount from line 11a (adjusted gross income)	11b	272,051.
	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 c <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	57,848.
		13a Qualified business income deduction from Form 8995 or Form 8995-A	13a	
		b Additional deductions from Schedule 1-A, line 38	13b	1,041.
		14 Add lines 12e, 13a, and 13b	14	58,889.
		15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	213,162.
		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	36,853.
		17 Amount from Schedule 2, line 3	17	0.
		18 Add lines 16 and 17	18	36,853.
		19 Child tax credit or credit for other dependents from Schedule 8812	19	7,100.
		20 Amount from Schedule 3, line 8	20	0.
		21 Add lines 19 and 20	21	7,100.
		22 Subtract line 21 from line 18. If zero or less, enter -0-	22	29,753.
		23 Other taxes, including self-employment tax, from Schedule 2, line 21	23	1,744.
		24 Add lines 22 and 23. This is your total tax	24	31,497.

Standard deduction for-

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

Payments and Refundable Credits	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	32,698.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	32,698.
	26	2025 estimated tax payments and amount applied from 2024 return	26	
		If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): _____		
	27a	Earned income credit (EIC)	27a	
	b	Clergy filing Schedule SE (see instructions)		<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 8863, line 8	29		
30	Refundable adoption credit from Form 8839, line 13	30		
31	Amount from Schedule 3, line 15	31		
32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 26, and 32. These are your total payments	33	32,698.	

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

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,201.
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	1,201.
	b	Routing number [REDACTED] c Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
	d	Account number [REDACTED]		
36	Amount of line 34 you want applied to your 2026 estimated tax	36		

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions	37	0.
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions. Yes. Complete below. No

Designee's name _____ 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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
[Signature]		PROPOSITIONAL PLAYER	[PIN]
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.)
[Signature]		PROPOSITIONAL PLAYER	[PIN]
Phone no. [REDACTED]	Email address _____		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
[Name]	SELF-PREPARED			
Firm's name	Firm's address		Phone no.	Firm's EIN

**SCHEDULE 1-A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Deductions

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. **1A**

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

Your social security number

CHRISTINE R SARMIENTO & ORION F FORESEE

Part I Modified Adjusted Gross Income (MAGI) Amount

1	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b	1	272,051.
2a	Enter any income from Puerto Rico that you excluded	2a	
b	Enter the amount from Form 2555, line 45	2b	
c	Enter the amount from Form 2555, line 50	2c	
d	Enter the amount from Form 4563, line 15	2d	
e	Add lines 2a, 2b, 2c, and 2d	2e	
3	Add lines 1 and 2e	3	272,051.

Part II No Tax on Tips

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

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

Part III No Tax on Overtime

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

14a	Qualified overtime compensation included in Form W-2, box 1. If you received qualified overtime compensation not reported on Form W-2, box 1, see instructions	14a	1,041.
b	Qualified overtime compensation included in Form 1099-NEC, box 1, or Form 1099-MISC, box 3 (see instructions)	14b	
c	Add lines 14a and 14b	14c	1,041.
15	Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly)	15	1,041.
16	Enter the amount from line 3	16	272,051.
17	Enter \$150,000 (\$300,000 if married filing jointly)	17	300,000.
18	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21	18	-27,949.
19	Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	19	
20	Multiply line 19 by \$100	20	
21	Qualified overtime compensation deduction. Subtract line 20 from line 15. If zero or less, enter -0-	21	1,041.

Part IV No Tax on Car Loan Interest

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

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

	(i) Vehicle identification number (VIN)	Interest for this loan:	
		(ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A
a	[REDACTED]		557.
b	[REDACTED]		
23	Add lines 22a and 22b, column (iii)	23	557.
24	Enter the smaller of the amount on line 23 or \$10,000	24	557.
25	Enter the amount from line 3	25	272,051.
26	Enter \$100,000 (\$200,000 if married filing jointly)	26	200,000.
27	Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30	27	72,051.
28	Divide line 27 by \$1,000. If the resulting number isn't a whole number, increase the result to the next higher whole number. (For example, increase 1.5 to 2, and increase 0.05 to 1.)	28	73.
29	Multiply line 28 by \$200	29	14,600.
30	Qualified passenger vehicle loan interest deduction. Subtract line 29 from line 24. If zero or less, enter -0-	30	

Part V Enhanced Deduction for Seniors

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

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

Part VI Total Additional Deductions

38	Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c	38	1,041.
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**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

CHRISTINE R SARMIENTO & ORION F FORESEE

[REDACTED]

Part I Tax

1 Additions to tax:			
a Excess advance premium tax credit repayment. Attach Form 8962	1a		
b Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b		
c Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c		
d Recapture of net EPE from Form 4255, line 2a, column (l)	1d		
e Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. (i) <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	

Part II Other Taxes

4 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"/> _____		4	
5 Social security and Medicare tax on unreported tip income. Attach Form 4137	5		
6 Uncollected social security and Medicare tax on wages. Attach Form 8919	6		
7 Total additional social security and Medicare tax. Add lines 5 and 6		7	
8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>		8	840.
9 Household employment taxes. Attach Schedule H		9	
10 Reserved for future use		10	
11 Additional Medicare Tax. Attach Form 8959		11	904.
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 (I)		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b		21 1,744.

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. **07**

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

Your social security number

CHRISTINE R SARMIENTO & ORION F FORESEE

Medical and Dental Expenses	1	Medical and dental expenses (see instructions)	1				
	2	Enter amount from Form 1040 or 1040-SR, line 11b	2				
	3	Multiply line 2 by 7.5% (0.075)	3				
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4	
Taxes You Paid	5	State and local taxes (SALT).					
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	15,609.			
	b	State and local real estate taxes (see instructions)	5b	13,000.			
	c	State and local personal property taxes	5c	500.			
	d	Add lines 5a through 5c	5d	29,109.			
	e	Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately). If Form 1040 or 1040-SR, line 11b is more than \$500,000 (\$250,000 if married filing separately), or if you completed Form 2555, Form 4563, or excluded income from Puerto Rico, see instructions	5e	29,109.			
	6	Other taxes. List type and amount:	6				
7	Add lines 5e and 6				7	29,109.	
Interest You Paid <small>Caution: Your mortgage interest deduction may be limited. See instructions.</small>	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>					
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	27,732.			
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b				
	c	Points not reported to you on Form 1098. See instructions for special rules	8c				
	d	Reserved for future use	8d				
	e	Add lines 8a through 8c	8e	27,732.			
9	Investment interest. Attach Form 4952 if required. See instructions	9					
10	Add lines 8e and 9				10	27,732.	
Gifts to Charity <small>Caution: If you made a gift and got a benefit for it, see instructions.</small>	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	1,007.			
	12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12				
	13	Carryover from prior year	13				
	14	Add lines 11 through 13				14	1,007.
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions				15	
Other Itemized Deductions	16	Other—from list in instructions. List type and amount:				16	
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12e				17	57,848.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>					

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/Form5329 for instructions and the latest information.

Name of individual subject to additional tax. If married filing jointly, see instructions.

CHRISTINE R SARMIENTO

Your social security number

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

Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.	If this is an amended return, check here <input type="checkbox"/>
City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.		
Foreign country name	Foreign province/state/county	Foreign postal code

If you only owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.

Part I Additional Tax on Early Distributions. Complete this part if you took a taxable distribution (other than a qualified disaster recovery distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions.	1	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8. Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.	4	

Part II Additional Tax on Certain Distributions From Education Accounts and ABLA Accounts. Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8q, from an ABLA account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLA account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8.	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs. Complete this part if you contributed more to your traditional IRAs (which include your traditional SEP IRAs and traditional SIMPLE IRAs) for 2025 than is allowable or you had an amount on line 17 of your 2024 Form 5329.

9	Enter your excess contributions from line 16 of your 2024 Form 5329. See instructions. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2025 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2025 traditional IRA distributions included in income (see instructions)	11	
12	2025 distributions of prior year excess contributions to traditional IRAs (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2025 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8.	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs. Complete this part if you contributed more to your Roth IRAs (which include your Roth SEP IRAs and Roth SIMPLE IRAs) for 2025 than is allowable or you had an amount on line 25 of your 2024 Form 5329.

18	Enter your excess contributions from line 24 of your 2024 Form 5329. See instructions. If zero, go to line 23	18	7,000.
19	If your Roth IRA contributions for 2025 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2025 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	7,000.
23	Excess contributions for 2025 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	7,000.
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8	25	420.

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/Form5329 for instructions and the latest information.

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

ORION F FORESEE

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

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

Apt. no.

If this is an amended return, check here

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

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.

Part I Additional Tax on Early Distributions. Complete this part if you took a taxable distribution (other than a qualified disaster recovery distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions.	1	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8	4	
Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.			

Part II Additional Tax on Certain Distributions From Education Accounts and ABLÉ Accounts. Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8q, from an ABLÉ account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLÉ account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs. Complete this part if you contributed more to your traditional IRAs (which include your traditional SEP IRAs and traditional SIMPLE IRAs) for 2025 than is allowable or you had an amount on line 17 of your 2024 Form 5329.

9	Enter your excess contributions from line 16 of your 2024 Form 5329. See instructions. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2025 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2025 traditional IRA distributions included in income (see instructions)	11	
12	2025 distributions of prior year excess contributions to traditional IRAs (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2025 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs. Complete this part if you contributed more to your Roth IRAs (which include your Roth SEP IRAs and Roth SIMPLE IRAs) for 2025 than is allowable or you had an amount on line 25 of your 2024 Form 5329.

18	Enter your excess contributions from line 24 of your 2024 Form 5329. See instructions. If zero, go to line 23	18	7,000.
19	If your Roth IRA contributions for 2025 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2025 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	7,000.
23	Excess contributions for 2025 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	7,000.
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8	25	420.

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2025

Attachment
Sequence No. 47

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Name(s) shown on return

Your social security number

CHRISTINE R SARMIENTO & ORION F FORESEE

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11a of your Form 1040, 1040-SR, or 1040-NR		1	272,051.
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b		
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c	2d		
3	Add lines 1 and 2d	3	272,051.	
4	Number of qualifying children under age 17 with the required social security number	4	3	
5	Multiply line 4 by \$2,200	5		6,600.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.	6	1	
7	Multiply line 6 by \$500	7		500.
8	Add lines 5 and 7	8		7,100.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9		400,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10		0.
11	Multiply line 10 by 5% (0.05)	11		
12	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> No. Stop here. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.	12		7,100.
13	Enter the amount from Credit Limit Worksheet A	13		36,853.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14		7,100.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040 or Form 1040-SR through line 27a (or Form 1040-NR through line 26) (also complete Schedule 3 (Form 1040), line 11) before completing Part II-A.

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

Cat. No. 59761M

Schedule 8812 (Form 1040) 2025 Created 7/30/25

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

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

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

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

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	
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Clean Vehicle Credits

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form8936 for instructions and the latest information.

Attach to your tax return.

Name(s) shown on return

Identifying number

CHRISTINE R SARMIENTO & ORION F FORESEE

- Notes: • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
- Individuals who transferred the credit to the dealer at the time of sale must file this form and Schedule A (Form 8936).

Part I Modified Adjusted Gross Income (MAGI) Amount

1a	Enter the amount from line 11a of your 2025 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	1a	272,051.		
b	Enter any income from Puerto Rico you excluded	1b			
c	Enter any amount from Form 2555, line 45	1c			
d	Enter any amount from Form 2555, line 50	1d			
e	Enter any amount from Form 4563, line 15	1e			
2	Add lines 1a through 1e	2		272,051.	
3a	Enter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	3a	288,300.		
b	Enter any income from Puerto Rico you excluded	3b			
c	Enter any amount from Form 2555, line 45	3c			
d	Enter any amount from Form 2555, line 50	3d			
e	Enter any amount from Form 4563, line 15	3e			
4	Add lines 3a through 3e	4		288,300.	
5	Enter your 2024 filing status (S, MFS, etc., see chart below) Individuals, estates, or trusts exceeding the following MAGI limits for both 2024 and 2025 can't claim the applicable credit.	5		MFJ	

Filing Status	Part II/III Limits	Part IV Limits
Single (S)	\$150,000	\$75,000
Married filing separately (MFS)	\$150,000	\$75,000
Head of household (HOH)	\$225,000	\$112,500
Married filing jointly (MFJ)	\$300,000	\$150,000
Qualifying surviving spouse (QSS)	\$300,000	\$150,000
Estates and trusts	\$150,000	N/A

Part II Credit for Business/Investment Use Part of New Clean Vehicles

6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	6	
7	New clean vehicle credit from partnerships and S corporations (see instructions)	7	
8	Business/investment use part of credit. Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	8	

Part III Credit for Personal Use Part of New Clean Vehicles

9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	9	
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	10	
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	11	
12	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	12	
13	Personal use part of credit. Enter the smaller of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	13	

Part IV Credit for Previously Owned Clean Vehicles

14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	14	
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	15	
16	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	16	
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	17	
18	Enter the smaller of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	18	

Part V Credit for Qualified Commercial Clean Vehicles

19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	19	
20	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	20	
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	21	

**SCHEDULE A
(Form 8936)**

Clean Vehicle Credit Amount

OMB No. 1545-2137

2025

Attachment
Sequence No. **69A**

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8936 for instructions and the latest information.

Name(s) shown on return

Identifying number

CHRISTINE R SARMIENTO & ORION F FORESEE

Notes: • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
• Individuals who transferred the credit to the dealer at the time of sale must file this schedule and Form 8936.

Part I Vehicle Details

- 1a Year 2026
- b Make TESLA
- c Model MODEL Y
- 2 Vehicle identification number (VIN) (see instructions) [REDACTED]
- 3 Enter date vehicle was placed in service (MM/DD/YYYY) 09/15/2025
- 4a Did you transfer the credit to the dealer at the time of sale?
 Yes. Enter the transferred amount shown on the seller's report 7,500.
 No. Go to line 5.
- b If line 4a is "Yes," complete line 8 or line 13, as applicable, and check here if directed to do so by line 8a, 8d, 13a, or 13c.
- 5 Does the VIN entered on line 2 belong to a **new clean vehicle** acquired before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
 Yes. Go to Part II.
 No. Go to line 6.
- 6 Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
 Yes. Go to Part IV.
 No. Go to line 7.
- 7 Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
 Yes. Go to Part V.
 No. Stop here. You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

- 8a Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?
 Yes. Stop here. You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
 No. Go to line 8b.
- b Are you filing this form with an individual income tax return?
 Yes. Go to line 8c.
 No. Skip lines 8c and 8d and go to line 8e.
- c Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2025 filing status?
 Yes. Go to line 8d.
 No. If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 8d and go to line 8e.
- d Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status? See instructions if your 2025 return is a joint return.
 Yes. Stop here. You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
 No. If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 8e.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle (continued)

- e Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
 - Yes.**
 - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

9 Tentative credit amount (see instructions)	9	
10 Business/investment use percentage (see instructions)	10	%
11 Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below	11	

Part III Credit Amount for Personal Use Part of New Clean Vehicle

12 Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936	12	
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Part IV Credit Amount for Previously Owned Clean Vehicle

- 13a Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?
 - Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
 - No.** Go to line 13b.
- b Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2025 filing status?
 - Yes.** Go to line 13c.
 - No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 13c and go to line 13d.
- c Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status? See instructions if your 2025 return is a joint return.
 - Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
 - No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 13d.
- d Have you claimed a previously owned clean vehicle credit for another vehicle purchased in the 3-year period ending on the date you purchased the vehicle identified in Part I? See instructions if you are filing a joint return.
 - Yes. Stop here.** You can't claim a credit for this vehicle if you have already claimed the previously owned vehicle credit for another vehicle purchased during this 3-year period.
 - No.** Go to line 13e.
- e Is the sales price of the vehicle more than \$25,000?
 - Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
 - No.**
- f Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.
 - Yes.**
 - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.
- g Can you be claimed as a dependent on another person's tax return, such as your parent's return?
 - Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
 - No.**

14 Enter the sales price of the vehicle	14	
15 Multiply line 14 by 30% (0.30)	15	
16 Maximum vehicle credit amount	16	
17 Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936	17	

Part V Credit Amount for Qualified Commercial Clean Vehicle

- 18a** If making an elective payment election, enter the IRS-issued registration number for the vehicle _____
- b** Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
 - Yes.**
 - No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.
- c** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
 - Yes.**
 - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.
- d** Is the vehicle also powered in part by gas or diesel? See instructions.
 - Yes.**
 - No.**
- e** Enter the vehicle's gross vehicle weight rating (GVWR)

19 Enter the cost or other basis of the vehicle. See instructions	19	
20 Section 179 expense deduction (see instructions)	20	
21 Subtract line 20 from line 19	21	
22 Multiply line 21 by 15% (0.15) (30% (0.30) if the answer on line 18d above is "No")	22	
23 Enter the incremental cost of the vehicle. See instructions	23	
24 Enter the smaller of line 22 or line 23	24	
25 Maximum credit. Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (see line 18e) is 14,000 pounds or more)	25	
26 Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936	26	

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

Name(s) shown on return: **CHRISTINE R SARMIENTO & ORION F FORESEE**
 Your social security number: XXXXXXXXXX

Part I Additional Medicare Tax on Medicare Wages			
1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	350,404.
2	Unreported tips from Form 4137, line 6	2	
3	Wages from Form 8919, line 6	3	
4	Add lines 1 through 3	4	350,404.
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.
6	Subtract line 5 from line 4. If zero or less, enter -0-	6	100,404.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7	904.

Part II Additional Medicare Tax on Self-Employment Income			
8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8	
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9	250,000.
10	Enter the amount from line 4	10	350,404.
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13	

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

Part IV Total Additional Medicare Tax			
18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18	904.

Part V Withholding Reconciliation			
19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	5,081.
20	Enter the amount from line 1	20	350,404.
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	5,081.
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23	
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24	

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

Attach to your tax return.
 Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return: **CHRISTINE R SARMIENTO & ORION F FORESEE**
 Your social security number or EIN: XXXXXXXXXX

Part I Investment Income Section 6013(g) election (see instructions)
 Section 6013(h) election (see instructions)
 Regulations section 1.1411-10(g) election (see instructions)

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

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		12
Individuals:			
13	Modified adjusted gross income (see instructions)	13	272,051.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	22,051.
16	Enter the smaller of line 12 or line 15		16
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c		20
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		21

Trump Account Election(s)

OMB No. 1545-2336

Go to www.irs.gov/Form4547 for instructions and the latest information.

If you have a child that is eligible for a Trump account, and you want to open a Trump account for that child, complete Form 4547.

- For each child that is eligible and for whom you want to open a Trump account, complete Parts I, II, and IV.
- For each child that is eligible to receive a \$1,000 Pilot Program Contribution, check the box in Part III, line 7, in order to receive the contribution.

Part I Parent/Guardian or Other Authorized Individual Information

Note: The parent/guardian or other authorized individual listed in Part I will be the responsible party for the Trump account.

First name CHRISTINE	Middle name R	Last name SARMIENTO	Social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apartment number	Date of birth 11/15/1982
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]		County [REDACTED]	State CA
Foreign country name [REDACTED]		Foreign province/state/county [REDACTED]	Foreign postal code [REDACTED]
ZIP code [REDACTED]		Phone no. [REDACTED]	Email address [REDACTED]

Part II Child's Information

If more than two children, see instructions.

	(i) Child 1	(ii) Child 2
1a First name	[REDACTED]	[REDACTED]
b Middle name	[REDACTED]	[REDACTED]
c Last name	[REDACTED]	[REDACTED]
2 Social security number	[REDACTED]	[REDACTED]
3 Date of birth	02/21/2013	09/14/2015
4 Relationship	SON	SON
5 Home Address Check here if address is same as Part I. Otherwise, complete lines 5a through 5f. If you have a foreign address, complete lines 5g, 5h, and 5i.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
a Number and street		
b Apartment number		
c City, town, or post office		
d County		
e State		
f ZIP code		
g Foreign country name		
h Foreign province/state/county		
i Foreign postal code		
6 Check box if you are authorized to open the Trump account for the child. See instructions.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Part III Pilot Program Contribution Election

For a child to qualify to receive the \$1,000 Pilot Program Contribution to their Trump account, the child must have been born in 2025-2028, must be a qualifying child of the individual opening the Trump account, must be a U.S. citizen, and must have a valid social security number. See instructions.

	(i) Child 1	(ii) Child 2
7 Check box if child qualifies for, and you want the child to receive, a Pilot Program Contribution	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Consent to Disclose Information

By completing this form, you authorize the IRS, Treasury, and their agent(s) to create and maintain a Trump account with respect to the eligible child(ren) listed on this form. You also authorize the IRS, Treasury, and their agent(s) to disclose the fact that a Trump account has been established for the eligible child(ren) listed above to any parent, guardian, or authorized individual of the eligible child who is permitted to make an election to request creation of the Trump account.

Sign Here	Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature		Date	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> If self-employed
	Firm's name	Firm's EIN		PTIN
	Firm's address	Phone no.		

Trump Account Election(s)

OMB No. 1545-2336

Go to www.irs.gov/Form4547 for instructions and the latest information.

If you have a child that is eligible for a Trump account, and you want to open a Trump account for that child, complete Form 4547.

- For each child that is eligible and for whom you want to open a Trump account, complete Parts I, II, and IV.
- For each child that is eligible to receive a \$1,000 Pilot Program Contribution, check the box in Part III, line 7, in order to receive the contribution.

Part I Parent/Guardian or Other Authorized Individual Information

Note: The parent/guardian or other authorized individual listed in Part I will be the responsible party for the Trump account.

First name CHRISTINE	Middle name R	Last name SARMIENTO	Social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apartment number	Date of birth 1/15/1982
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]		County [REDACTED]	State CA
Foreign country name		Foreign province/state/county	Foreign postal code
[REDACTED]		[REDACTED]	Phone no. [REDACTED]
[REDACTED]		[REDACTED]	Email address [REDACTED]

Part II Child's Information

If more than two children, see instructions.

	(i) Child 1	(ii) Child 2
1a First name	[REDACTED]	
b Middle name	[REDACTED]	
c Last name	[REDACTED]	
2 Social security number	[REDACTED]	
3 Date of birth	12/29/2017	
4 Relationship	SON	
5 Home Address Check here if address is same as Part I. Otherwise, complete lines 5a through 5f. If you have a foreign address, complete lines 5g, 5h, and 5i.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Number and street		
b Apartment number		
c City, town, or post office		
d County		
e State		
f ZIP code		
g Foreign country name		
h Foreign province/state/county		
i Foreign postal code		
6 Check box if you are authorized to open the Trump account for the child. See instructions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part III Pilot Program Contribution Election

For a child to qualify to receive the \$1,000 Pilot Program Contribution to their Trump account, the child must have been born in 2025–2028, must be a qualifying child of the individual opening the Trump account, must be a U.S. citizen, and must have a valid social security number. See instructions.

	(i) Child 1	(ii) Child 2
7 Check box if child qualifies for, and you want the child to receive, a Pilot Program Contribution	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Consent to Disclose Information

By completing this form, you authorize the IRS, Treasury, and their agent(s) to create and maintain a Trump account with respect to the eligible child(ren) listed on this form. You also authorize the IRS, Treasury, and their agent(s) to disclose the fact that a Trump account has been established for the eligible child(ren) listed above to any parent, guardian, or authorized individual of the eligible child who is permitted to make an election to request creation of the Trump account.

Sign Here	Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature		Date	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	Firm's name	Firm's EIN		PTIN
	Firm's address	Phone no.		