

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial <b>DAVID R ZICKEFOOSE</b>		Last name	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial <b>PATRICIA J ZICKEFOOSE</b>		Last name	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apt. no.	<b>Presidential Election Campaign</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]		State	
Foreign country name		Foreign postal code	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?  Yes  No

**Standard Deduction** Someone can claim:  You as a dependent  Your spouse as a dependent  Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You:  Were born before January 2, 1957  Are blind Spouse:  Was born before January 2, 1957  Is blind

**Dependents** (see instructions):

If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit	Credit for other dependents

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	
Attach Sch. B if required.	2a Tax-exempt interest	2a	
	b Taxable interest	2b	123.
3a	Qualified dividends	3a	
	b Ordinary dividends	3b	
4a	IRA distributions	4a	
	b Taxable amount	4b	
5a	Pensions and annuities	5a	
	b Taxable amount	5b	
6a	Social security benefits	6a	
	b Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7	402,455.
8	Other income from Schedule 1, line 10	8	
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	9	402,578.
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11	402,578.
Standard Deduction for — • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under Standard Deduction, see instructions.	12a Standard deduction or itemized deductions (from Schedule A)	12a	50,510.
	b Charitable contributions if you take the standard deduction (see instructions)	12b	
	c Add lines 12a and 12b	12c	50,510.
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12c and 13	14	50,510.
15	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-	15	352,068.





16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814	16	74,316.
2	<input type="checkbox"/> 4972	3	<input type="checkbox"/>
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	74,316.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	74,316.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	5,798.
24	Add lines 22 and 23. This is your <b>total tax</b>	24	80,114.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC)	27a	
Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>			
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	32	
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	0.
<b>Refund</b>			
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	
35a	Amount of line 34 you <b>want refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
36	Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	36	
<b>Amount You Owe</b>			
37	<b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions	37	80,173.
38	Estimated tax penalty (see instructions)	38	59.

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

Direct deposit? See instructions.

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 **KEVIN S DAVIDSON** Phone no. [redacted] Personal identification number (PIN) [redacted]

Sign Here

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

Your signature	Date	Your occupation <b>SELF EMPLOYED</b>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="checkbox"/>
Spouse's signature (if a joint return, both must sign)	Date	Spouse's occupation <b>HOMEMAKER</b>	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="checkbox"/>
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name <b>KEVIN S DAVIDSON</b>	Preparer's signature	Date <b>12/31/25</b>	PTIN [redacted]	Check if: <input checked="" type="checkbox"/> Self-employed
Firm's name <b>KEVIN S DAVIDSON, CPA</b>	Firm's address [redacted]		Phone no. [redacted]	Firm's EIN [redacted]



**SCHEDULE 2**  
**(Form 1040)**

**Additional Taxes**

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. 02

Department of the Treasury  
Internal Revenue Service

▶ 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.

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

Your social security number

DAVID R AND PATRICIA J ZICKEFOOSE

[REDACTED]

**Part I Tax**

1	Alternative minimum tax. Attach Form 6251.....	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.....	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.....	3	0.

**Part II Other Taxes**

4	Self-employment tax. Attach Schedule SE.....	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.....	8	
9	Household employment taxes. Attach Schedule H.....	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.....	10	
11	Additional Medicare Tax. Attach Form 8959.....	11	
12	Net investment income tax. Attach Form 8960.....	12	5,798.
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)

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

Schedule 2 (Form 1040) 2021



**Part II Other Taxes (continued)**

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount ▶ _____	17a	
<b>b</b>	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions.....	17b	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889.....	17c	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.....	17d	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853.....	17e	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853..	17f	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.....	17g	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.....	17h	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A.....	17i	
<b>j</b>	Section 72(m)(5) excess benefits tax.....	17j	
<b>k</b>	Golden parachute payments.....	17k	
<b>l</b>	Tax on accumulation distribution of trusts.....	17l	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation....	17m	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866...	17n	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.....	17o	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.....	17p	
<b>q</b>	Any interest from Form 8621, line 24.....	17q	
<b>z</b>	Any other taxes. List type and amount ▶ _____	17z	
<b>18</b>	Total additional taxes. Add lines 17a through 17z.....		18
<b>19</b>	Additional tax from Schedule 8812.....		19
<b>20</b>	Section 965 net tax liability installment from Form 965-A.....	20	
<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.....		21
			5,798.



**SCHEDULE A**  
**(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

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

**2021**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **07**

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

Your social security number

DAVID R AND PATRICIA J ZICKEFOOSE

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)..... STATEMENT ..2	1	36,092.
	2	Enter amount from Form 1040 or 1040-SR, line 11..... 2   402,578.		
	3	Multiply line 2 by 7.5% (0.075).....	3	30,193.
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0.....	4	5,899.
<b>Taxes You Paid</b>	5	State and local taxes.		
	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 checked="" type="checkbox"/>	5a	6,417.
	b	State and local real estate taxes (see instructions). SEE STATEMENT ..3	5b	7,015.
	c	State and local personal property taxes.....	5c	
	d	Add lines 5a through 5c.....	5d	13,432.
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately).....	5e	10,000.
	6	Other taxes. List type and amount ▶	6	
	7	Add lines 5e and 6.....	7	10,000.
<b>Interest You Paid</b> <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..... SEE ST. .4	8a	34,461.
	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	
			8c	
			8d	
	c	Points not reported to you on Form 1098. See instructions for special rules.....	8e	34,461.
	d	Mortgage insurance premiums (see instructions).....	9	
	10	Add lines 8e and 9.....	10	34,461.
<b>Gifts to Charity</b> <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	
	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..... SEE STATEMENT ..5	12	150.
	13	Carryover from prior year.....	13	
	14	Add lines 11 through 13.....	14	150.
<b>Casualty and Theft Losses</b>	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	0.
<b>Other Itemized Deductions</b>	16	Other—from list in instructions. List type and amount ▶	16	0.
<b>Total Itemized Deductions</b>	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 12a.....	17	50,510.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box..... <input type="checkbox"/>		



**SCHEDULE D**  
**(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2021**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Attachment  
Sequence No. **12**

Name(s) shown on return

DAVID R AND PATRICIA J ZICKEFOOSE

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b. ....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked. ....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked. ....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked. ....				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824. ....				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1. ....				<b>5</b> 892,305.
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions. ....				<b>6</b> ( 489,850.)
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back. ....				<b>7</b> 402,455.

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

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



**Part III Summary**

16 Combine lines 7 and 15 and enter the result .....	16	402,455.
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
17 Are lines 15 and 16 <b>both</b> gains?		
<input type="checkbox"/> Yes. Go to line 18.		
<input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet.....	18	
19 If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet.....	19	
20 Are lines 18 and 19 <b>both</b> zero or blank and are you not filing Form 4952?		
<input type="checkbox"/> Yes. Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.		
<input type="checkbox"/> No. Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:		
<ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>	21	( )
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
<input type="checkbox"/> Yes. Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.		
<input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		



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

Your social security number

DAVID R AND PATRICIA J ZICKEFOOSE

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. Yes No

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Row A: DNE ASSOCIATES, P, [redacted].

Passive Income and Loss

Nonpassive Income and Loss

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction, (k) Nonpassive income from Schedule K-1. Includes rows for Totals and summary lines 30-32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer ID no. Row A: [redacted].

Passive Income and Loss

Nonpassive Income and Loss

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes rows for Totals and summary lines 35-37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39: Combine columns (d) and (e) only.

Part V Summary

Table with 2 columns: Description, Amount. Row 40: Net farm rental income or (loss) from Form 4835. Row 41: Total income or (loss). Row 42: Reconciliation of farming and fishing income. Row 43: Reconciliation for real estate professionals.



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

▶ 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

**DAVID R AND PATRICIA J ZICKEFOOSE**

Your social security number or EIN

**Part I Investment Income**

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

1	Taxable interest (see instructions)		1	123.
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, 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	402,455.	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			402,455.
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	402,578.

**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	402,578.
<b>Individuals:</b>				
13	Modified adjusted gross income (see instructions)	13	402,578.	
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	152,578.	
16	Enter the smaller of line 12 or line 15.		16	152,578.
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	5,798.
<b>Estates and Trusts:</b>				
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and deductions under section 642(c) (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	

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



Depreciation and Amortization (Including Information on Listed Property)

2021

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. 179

Name(s) shown on return

DAVID R AND PATRICIA J ZICKEFOOSE

Business or activity to which this form relates

SCHEDULE E (PARTNERSHIP) - DNE ASSOCIATES

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 main rows for election details and a table for property descriptions (lines 6-13). Line 1: 1,050,000. Line 3: 2,620,000.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for special depreciation allowance (lines 14-16).

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for MACRS deductions (lines 17-18).

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

Table with 7 columns: Classification, Month/year placed, Basis, Recovery period, Convention, Method, Depreciation deduction. Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year, Residential rental, and Nonresidential real property.

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

Table with 6 columns: Class life, Recovery period, Convention, Method, Depreciation deduction. Rows include 12-year, 30-year, and 40-year class lives.

Part IV Summary (See instructions.)

Table with 3 rows for summary (lines 21-23). Line 21: 21. Line 22: 22. Line 23: 23.



Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? [X] Yes [ ] No 24b If 'Yes,' is the evidence written? [X] Yes [ ] No
(a) Type of property (list vehicles first) (b) Date placed in service (c) Business/investment use percentage (d) Cost or other basis (e) Basis for depreciation (business/investment use only) (f) Recovery period (g) Method/Convention (h) Depreciation deduction (i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions 25
26 Property used more than 50% in a qualified business use:
2017 HONDA 3/11/17 100.0
27 Property used 50% or less in a qualified business use:
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28 0.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29 0.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles)
31 Total commuting miles driven during the year
32 Total other personal (noncommuting) miles driven
33 Total miles driven during the year. Add lines 30 through 32
34 Was the vehicle available for personal use during off-duty hours?
35 Was the vehicle used primarily by a more than 5% owner or related person?
36 Is another vehicle available for personal use?

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.
39 Do you treat all use of vehicles by employees as personal use?
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs (b) Date amortization begins (c) Amortizable amount (d) Code section (e) Amortization period or percentage (f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):
43 Amortization of costs that began before your 2021 tax year
44 Total. Add amounts in column (f). See the instructions for where to report.



CLIENT D94

DAVID R AND PATRICIA J ZICKEFOOSE

12/31/25

08:18AM

STATEMENT 1  
FORM 1040  
IRA DISTRIBUTION SCHEDULE

SPOUSE - PAYER	TOTAL RECEIVED	TAXABLE AMOUNT	FEDERAL W/H	STATE W/H
NATIONAL FINANCIAL FINANCIAL SERVIC		0.		
GRAND TOTAL	0.	0.	0.	0.

STATEMENT 2  
SCHEDULE A, LINE 1  
MEDICAL AND DENTAL EXPENSES

DOCTORS, DENTISTS, AND NURSES.....	\$	10,314.
INSURANCE PREMIUMS FROM SE HEALTH.....		25,778.
TOTAL	\$	<u>36,092.</u>

STATEMENT 3  
SCHEDULE A, LINE 5B  
REAL ESTATE TAXES

.....	\$	7,015.
TOTAL	\$	<u>7,015.</u>

STATEMENT 4  
SCHEDULE A, LINE 8A  
HOME MORTGAGE INTEREST REPORTED ON FORM 1098

HOME OFFICE NONBUSINESS ALLOCATION.....	\$	34,294.
UNITED WHOLESALE.....		167.
TOTAL	\$	<u>34,461.</u>

STATEMENT 5  
SCHEDULE A, LINE 12  
CONTRIBUTIONS OTHER THAN CASH

.....	\$	150.
TOTAL	\$	<u>150.</u>

