Form 1040 U.S. Individual Income Tax Return 2025

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

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

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

☐ Other

Your first name and middle initial	Last name	Your social security number
Daniel M	Carter	606-11-0101
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Elena S	Carter	606-11-0102

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

1040 Training Way

City, town, or post office. If you have a foreign address, also complete spaces below. | State | ZIP code | Presidential Election Campaign

Sacramento | CA | 95814

Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

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

Filing Status

Check only one box.

☐ Single ☐ Head of household (HOH)

☒ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS)

☐ Married filing separately (MFS). Enter spouse's SSN above and full name here:

☐ If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

☐ If treating a nonresident alien or dual-status alien spouse as name (see instructions and attach statement if required):

Digital Assets

At any time during 2025, did you: (a) receive (as a reward, exchange, or otherwise dispose of a digital asset (or a fi ervices); or (b) sell, see instructions.) . . . ☐ Yes ☒ No

Dependents (see instructions)

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

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name	Lucas	Sofia		
(2) Last name	Carter	Carter		
(3) SSN	606-11-0103	606-11-0104		
(4) Relationship	Son	Daughter		
(5) Check if lived with you more than half of 2025	(a) ☒ Yes (b) ☒ And in the U.S	X X	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Pe	X	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☒ Child tax credit ☐	X	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing statu art from your spouse for the last 6 months of 2025, or you are legally separated according t paration agreement or a decree of separate maintenance and you did not live in the same hou f 2025.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount f uctions)			1a	86,000
b	Household orm(s) W-2			1b	
c	Tip incor uctions)			1c	
d	Medic n Form(s) W-2 (see instructions)			1d	
e	Tax Form 2441, line 26			1e	
f	s from Form 8839, line 31			1f	
g				1g	
	ructions). Enter type and amount:			1h	
	ction (see instructions)	1i			
				1z	86,000
Attach Sch if require	2a		b Taxable interest	2b	1,800
	3a	1,600	b Ordinary dividends	3b	2,400
	ild's dividends are included in 1 ☐ Line 3a		2 ☐ Line 3b		
	ns 4a		b Taxable amount	4b	
	ee instructions) 1 ☐ Rollover		2 ☐ QCD 3 ☐		
	s and annuities 5a		b Taxable amount	5b	12,000
	K if (see instructions) 1 ☐ Rollover		2 ☐ PSO 3 ☐		
	cial security benefits 6a	18,000	b Taxable amount	6b	15,300
	If you elect to use the lump-sum election method, check here (see instructions)				
	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here				
7a	Capital gain or (loss). Attach Schedule D if required			7a	3,300
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)				
8	Additional income from Schedule 1, line 10			8	17,800
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**			9	138,600
10	Adjustments to income from Schedule 1, line 26			10	8,308
11a	Subtract line 10 from line 9. This is your **adjusted gross income**			11a	130,292

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Tax and Credits	11b	Amount from line 11a (adjusted gross income)	11b	130,292
	12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
	b	☐ Spouse itemizes on a separate return c ☐ You were a dual-status alien		
	d	**You:** ☐ Were born before January 2, 1961 ☐ Are blind		
		Spouse: ☐ Was born before January 2, 1961 ☐ Is blind		
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.	e	**Standard deduction or itemized deductions** (from Schedule A)	12e	44,032
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	3,308
	b	Additional deductions from Schedule 1-A, line 38	13b	
	14	Add lines 12e, 13a, and 13b	14	47,340
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**	15	82,952
	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	8,892
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	8,892
	19	Child tax credit or credit for other dependents from Schedule 8812	19	2,700
	20	Amount from Schedule 3, line 8	20	1,500
	21	Add lines 19 and 20	21	4,200
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	4,692
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	2,515
	24	Add lines 22 and 23. This is your **total tax**	24	7,207
Payments and Refundable Credits	25	Federal income tax withheld from:		
	a	Form(s) W-2 — 25a: 5,000		
	b	Form(s) 1099 — 25b: 1,000		
	c	Other forms (see instructions) — 25c:		
	d	Add lines 25a through 25c	25d	6,000
	26	2025 estimated tax payments and amount applied from 2024 return	26	
If you have a qualifying child, you may need to attach Sch. EIC.		If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):		
	27a	Earned income credit (EIC) — 27a:		
	b	Clergy filing Schedule SE (see instructions) ☐		
	c	If you do not want to claim the EIC, check here ☐		
	28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here ☐ — 28:		
	29	American opportunity credit from Form 8863, line 8 — 29: 1,000		
	30	Refundable adoption credit from Form 8839, line 13 — 30:		
	31	Amount from Schedule 3, line 15 — 31: 696		
	32	Add lines 27a, 28, 29, and 31. These are your **total other payments and refundable credits**	32	1,696
	33	Add lines 25d, 26, and 32. These are your **total payments**	33	7,696
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	489
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐	35a	489
Direct deposit? See instructions.	b	Routing number X X X X X X X X X c Type: ☐ Checking ☐ Savings		
	d	Account number X X X X X X X X X X X X X X X X		
	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.

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Operations Analyst	
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.)
		Project Coordinator	
Phone no. 916-555-0101	Email address carter.family@gmail.com		

Paid Preparer Use Only

Preparer's signature	Date	PTIN	Check if:
	10-07-2026	P12345678	☐ Self-employed
Preparer's name: John Doe	Phone no.		
Firm's name: Firm Name			
Firm's address: 123 Main St, Franklin, NC 28734		Firm's EIN	

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **01**

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

Daniel M & Elena S Carter

Your social security number

606-11-0101

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

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

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	17,800
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, e	ule E	5	
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation. If you repaid a 2025 overpaym	here ☐ and enter amount repaid:	7	
8	Other income:			
a	Net operating loss	8a	( )	
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 25	8d	( )	
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit i	8j		
k	Stock options	8k		
l	Income from the rental of pe d in the rental for profit but were not in the b ty	8l		
m	Olympic and Paralympi ey (see instructions)	8m		
n	Section 951(a) inclusi	8n		
o	Section 951A(a) in	8o		
p	Section 461(l) ex t	8p		
q	Taxable distrib (see instructions)	8q		
r	Scholarship orted on Form W-2	8r		
s	Nontaxab payments included on Form 1040, line 1a or 1	8s	( )	
t	Pens fied deferred compensation plan or a no an	8t		
u	ted	8u		
v	rdinary income not reported elsewhere. See	8v		
	and amount:	8z		
	ne. Add lines 8a through 8z		9	
	s 1 through 7 and 9. This is your **additional income.** Enter here and on Form 1040, r 1040-NR, line 8		10	17,800

duction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2025 Created 7/25/25

EEA

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Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	7,050
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	1,258
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	8,308

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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

Daniel M & Elena S Carter

Your social security number

606-11-0101

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)				
e	Excessive payments (EPs) on gross EPE from Form 4255. Check box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1e			
f	20% EP from Form 4255. Check applicable box and see instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line	1f			
y	Other additions to tax (see instructions)	1y			
z	Add lines 1a through 1y			1z	
2	Alternative minimum tax. Attach			2	
3	Add lines 1z and 2. Enter here and on Schedule 1, line 8, or 1040-NR, line 17			3	0

Part II Other Taxes

4	Self-employment tax. Attach 1 ☐ 4361			4	2,515
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5			
6	Uncollected social security and Medicare or RRTA tax on wages. Attach Form 8919	6			
7	Total additional Medicare tax. Add lines 5 and 6			7	
8	Additional tax on HSAs or other tax-favored accounts. Attach Form 5329 if required. If none, enter -0- ☐			8	
9	Household employment taxes. Attach Schedule H			9	
10				10	
	Tax. Attach Form 8959			11	
	Income tax. Attach Form 8960			12	
	Social security and Medicare or RRTA tax on tips or group-term life insurance from Form			13	
	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)

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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 fail to meet the requirements of section 409A	**17h**			
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	**17i**			
j	Section 72(m)(5) excess benefits tax	**17j**			
k	Golden parachute payments	**17k**			
l	Tax on accumulation distribution of trusts	**17l**			
m	Excise tax on insider stock compensation from an expatriated corporation	**17m**			
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	**17n**			
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	**17o**			
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	**17p**			
q	Any interest from Form 8621, line 24	**17q**			
z	Any other taxes. List type and amount:	**17z**			
18	Total additional taxes. Add lines 17a through 17z			**18**	
19	Recapture of net EPE from Form 4255, line 1d, column (l)			**19**	
20	Section 965 net tax liability installment from Form 965-A	**20**			
21	Add lines 16, 17z 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**	2,515

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SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **03**

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

Daniel M & Elena S Carter

Your social security number

606-11-0101

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2	
3	Education credits from Form 8863, line 19		3	1,500
4	Retirement savings contributions credit. Attach Form 8880		4	
5a	Residential clean energy credit from Form 5695, line 15		5a	
b	Energy efficient home improvement credit from Form 5695, line 32		5b	
6	Other nonrefundable credits:			
a	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
c	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R			
e	Reserved for future use			
f	Clean vehicle credit. Attach Form 8936			
g	Mortgage interest credit. Attach Form 8396			
h	District of Columbia first-time homebuyer credit. Attach			
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. At	6j		
k	Credit to holders of tax credit bonds. Attach Form	6k		
l	Amount on Form 8978, line 14. See instructio	6l		
m	Credit for previously owned clean vehicles.	6m		
z	Other nonrefundable credits. List type an	6z		
7	Total other nonrefundable credits.		7	
8	Add lines 1 through 4, 5a, 5b, a 1040, 1040-SR, or 1040-NR, line 20		8	1,500

Part II Other Payments and

9	Net premium tax credit. Att		9	696
10	Amount paid with reques uctions)		10	
11	Excess social security		11	
12	Credit for federal tax		12	
13	Other payments c			
a	Form 2439	13a		
b	Section 1341 nts included in income from earlier years	13b		
c	Net elec rom Form 3800, Part III, line 6, column (j)	13c		
d	Deferr lity (see instructions)	13d		
z	Oth uctions):	13z		
14	undable credits. Add lines 13a through 13z		14	
15	nd 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	696

otice, see your tax return instructions.

Schedule 3 (Form 1040) 2025 Created 11/17/25

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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

Daniel M & Elena S Carter

Your social security number

606-11-0101

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)		1	13,104	
2	Enter amount from Form 1040 or 1040-SR, line 11b	2 130,292			
3	Multiply line 2 by 7.5% (0.075)		3	9,772	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4 3,332

Taxes You Paid

5	State and local taxes (SALT).			
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐	5a	4,200	
b	State and local real estate taxes (see instructions)	5b	12,500	
c	State and local personal property taxes	5c		
d	Add lines 5a through 5c		16,700	
e	Enter the smaller of line 5d or $40,000 ($20,000 if mar separately). If Form 1040 or 1040-SR, line 11b is m ($250,000 if married filing separately), or if you cc Form 4563, or excluded income from Puerto R	e	16,700	
6	Other taxes. List type and amount: _____ _____	6		
7	Add lines 5e and 6			7 16,700

Interest You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8	Home mortgage interest and poir home mortgage loan(s) to buy instructions and check this ☐			
a	Home mortgage interest 1098. See instructions	8a	21,000	
b	Home mortgage in 1098. See instructions if lim m you bought the hor person's name, identi	8b		
c	P 1098. See instructions for	8c		
d		8d		
		8e	21,000	
	ch Form 4952 if required. See instructions	9		
				10 21,000

Gifts to Charit

	ck. If you made any gift of $250 or more,	11	3,000	
mad go	cash or check. If you made any gift of $250 or nstructions. You **must** attach Form 8283 if over $500	12		
	r from prior year	13		
	nes 11 through 13			14 3,000

sualty 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 - from list in instructions. List type and amount: _____

Ite. Deduc — 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 44,032
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐	

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SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2025

Attachment Sequence No. **08**

Name(s) shown on return

Daniel M & Elena S Carter

Your social security number

606-11-0101

Part I Interest

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:		
	Golden State Community Bank 0001		1,800
	INTEREST SUBTOTAL 1,800	1	
2	Add the amounts on line 1	2	1,800
3	Excludable interest on series EE and I U... Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter th... 1040-SR, line 2b	4	1,800

Note: If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends sh... on that forr...

			Amount
5	List name of payer:		
	Redwood Brokerage Services 0001		2,400
	DIVIDEND SUBTOTAL 2,400	5	
6	...line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	2,400

...,500, you must complete Part III.

Part ... Fo...

...nis part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign ...eived a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7	...ny time during 2025, did you have a financial interest in or signature authority over a financial ...ccount (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located:		
8	During 2025, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

Ac... may ... to file Fo... 38, Statement of Specified Foreign Financial Assets. See instructions.

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SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

OMB No. 1545-0074

2025

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
Elena S Carter	606-11-0102

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

B Enter code from instructions: 541600

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

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

E Business address (including suite or room no.): 1040 Training Way

City, town or post office, state, and ZIP code: Sacramento, CA 95814

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

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

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

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

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked [ ]	1	22,500
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	22,500
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	22,500
6	Other income, including federal and state gasoline or fuel tax credit or refund	6	
7	**Gross income.** Add lines 5 and 6	7	22,500

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

8	Advertising	8	600	18	800
9	Car and truck expenses (see instructions)	9		19	
10	Commissions and fees	10		20a	
11	Contract labor (see instructions)	11		20b	
12	Depletion	12		21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)			22	1,100
14	Employee benefit programs (other than on line 19)			23	
15	Insurance (other than health)			24a	
16	Interest (see instructions):			24b	
a	Mortgage (paid to banks, etc.)			25	
b	Other			26	
17	Legal and professional services			27a	
				27b	2,200
28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b			28	4,700
29	Tentative profit or (loss). Subtract line 28 from line 7			29	17,800
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified method instructions to figure the amount to enter on line 30			30	
31	Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3.** If a loss, you **must** go to line 32.			31	17,800

If you have a loss, check the box that describes your investment in this activity. See instructions.

If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.**

- If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a [ ] All investment is at risk.

32b [ ] Some investment is not at risk.

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Name(s) | SSN

Elena S Carter | 606-11-0102

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line	42	

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

43 When did you place your vehicle in service for business purposes? (month/day/year) _____

44 Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ Yes ☐ No

47a Do you have evidence to support your deduction? . . . . . ☐ Yes ☐ No

b If "Yes," is the evidence written . . . . . ☐ Yes ☐ No

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

Software Expense	1,200
Business phone and Internet	1,000

48	**Total other expenses.** Enter here and on line 27b	48	2,200

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SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2025

Attachment Sequence No. **12**

Name(s) shown on return: **Daniel M & Elena S Carter**

Your social security number: 606-11-0101

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)
1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA 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				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** or **Box G** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** or **Box H** checked				
3 Totals for all transactions reported on Form(s) 89 with **Box C** or **Box I** checked				

4	Short-term gain from Form 6252 and short-t 4684, 6781, and 8824	**4**	
5	Net short-term gain or (loss) from partner , and trusts from Schedule(s) K-1	**5**	
6	Short-term capital loss carryover. Ente 8 of your **Capital Loss Carryover Worksheet** in the instruct	**6**	( )
7	**Net short-term capital gain or (lo** 1 6 in column (h). If you have any long-term capital gains or losse e, go to Part III on page 2	**7**	

Part II Long-Term Capit erally Assets Held More Than One Year (see instructions)

See instructions for how to fi the lines below. This form may be easier 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)
8a Totals for all lon n Form 1099-B or For as reported to ve no adjustme er, if you choos ns on Form 8949, leav 8b				
8b Tr ed on Form(s) 8949				
eported on Form(s) 8949 ecked	12,500	9,200		3,300
ns reported on Form(s) 8949 checked				

11	797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) 4, 6781, and 8824	**11**	
12	n gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	
13	n distributions. See the instructions	**13**	
14	Lo m capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	( )
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on page 2	**15**	3,300

For Paperwork Reduction Act Notice, see your tax return instructions. **Schedule D (Form 1040) 2025** Created 10/6/25

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Part III Summary

16 Combine lines 7 and 15 and enter the result **16** 3,300

- If line 16 is a **gain,** enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 17 below.
- If line 16 is a **loss,** skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.
- If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 22.

17 Are lines 15 and 16 **both** gains?

☒ **Yes.** Go to line 18.

☐ **No.** Skip lines 18 through 21, and go to line 22.

18 If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet **18**

19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet **19**

20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?

☒ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below.

☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** 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 7a, the **smaller** of:

- The loss on line 16; or
- ($3,000), or if married filing separately, ($1,500)

. . . . . **21** ( )

Note: 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?

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16.

☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.

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Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side	Social security number or taxpayer identification number
Daniel M & Elena S Carter	606-11-0101

Before you check Box D, E, F, J, K, or L below, see whether you received any Form(s) 1099-B, Form(s) 1099-DA, or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B or Form 1099-DA. They will show whether your basis (usually your cost) was reported by your broker and may even tell you which box to check.

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B and Form(s) 1099-DA showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, F, J, K, or L below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ **(D)** Long-term transactions reported on **Form(s) 1099-B** showing basis reported to the IRS (see **Note** above)
- ☒ **(E)** Long-term transactions reported on **Form(s) 1099-B** showing ba reported to the IRS
- ☐ **(F)** Long-term transactions, other than digital asset transactions, n **Form 1099-B** or **Form 1099-DA**
- ☐ **(J)** Long-term transactions reported on **Form(s) 1099-DA** show the IRS (see **Note** above
- ☐ **(K)** Long-term transactions reported on **Form(s) 1099-DA** sh to the IRS
- ☐ **(L)** Long-term digital asset transactions not reported to you 099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., da	s. elow umn (e) eparate ructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
100 shares Sierra Index Fund	07-20-2021	09-05-2025	12,500	9,200			3,300

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2025

Attachment Sequence No. **17**

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

Elena S Carter

Social security number of person with **self-employment** income: 606-11-0102

Part I Self-Employment Tax

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

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

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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form box 20, code AQ	1b	( )

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

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065) than farming). See instructions for other income to report or if you are a minister or	2	17,800
3	Combine lines 1a, 1b, and 2	3	17,800
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Other	4a	16,438
	Note: If line 4a is less than $400 due to Conservation Reserve Pr uctions.		
b	If you elect one or both of the optional methods, enter the total	4b	
c	Combine lines 4a and 4b. If less than $400, **stop;** you don't **n:** If less than $400 and you had **church employee income,**	4c	16,438
5a	Enter your **church employee income** from Form W-2 definition of church employee income — 5a		
b	Multiply line 5a by 92.35% (0.9235). If less than	5b	
6	Add lines 4c and 5b	6	16,438
7	Maximum amount of combined wages and o social security tax or the 6.2% portion of the 7.65% railroad re	7	176,100
8a	Total social security wages and tips (-2) and railroad retirement (tier 1) com p lines 8b through 10, and go to line 11 — 8a: 58,000		
b	Unreported tips subject to so e 10 — 8b		
c	Wages subject to social se — 8c		
d	Add lines 8a, 8b, and 8	8d	58,000
9	Subtract line 8d from e and on line 10 and go to line 11	9	118,100
10	Multiply the **smalle**)	10	2,038
11	Multiply line 6 b	11	477
12	**Self-employ** er here and on **Schedule 2 (Form 1040), line 4,** or **Form 10**	12	2,515
13	**Deduc ent tax.** Mult e and on **Schedule 1 (Form 1040),** li — 13: 1,258		

For Pa e your tax return instructions. **Schedule SE (Form 1040) 2025** Created 5/7/25

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SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

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

Go to *www.irs.gov/Schedule8812* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **47**

Name(s) shown on return: Daniel M & Elena S Carter

Your social security number: 606-11-0101

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	130,292
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	130,292
4	Number of qualifying children under age 17 with the required social security number	4	1		
5	Multiply line 4 by $2,200			5	2,200
6	Number of other dependents, including any qualifying children who are not und 17 or who do not have the required social security number		1		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S resident alien. Also, do not include anyone you included on line 4.				
7	Multiply line 6 by $500			7	500
8	Add lines 5 and 7			8	2,700
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 or example, if the result is $425, enter $1,000; if tc.			10	0
11	Multiply line 10 by 5% (0.05)			11	
12	Is the amount on line 8 more than the ar			12	2,700
	☐ **No. Stop here.** You cannot take dependents, or additional child tax credit.				
	☒ **Yes.** Subtract line 11 from line				
13	Enter the amount from **Credit L**			13	7,392
14	Enter the smaller of line 12 or **dit and credit for other dependents**			14	2,700
	Enter this amount on Fo ne 19.				

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

For Paperwork Redu **urn instructions.** **Schedule 8812 (Form 1040) 2025** Created 7/30/25

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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	0
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? ☐ **No.** Leave line 19 blank and enter -0- on line 20. ☐ **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		20	
	Next. On line 16b, is the amount $5,100 or more? ☐ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwis nd enter the **smaller** of line 17 or line 20 on line 27. ☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and ent e 27. Otherwise, go to line 21.			

Part II-B Certain Filers Who Have Three or More Qual Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxe boxes 4 and 6. If married filing jointly, include your spouse's a your employer withheld or you paid Additional Medicare Tax if you are a bona fide resident of Puerto Rico, see instruc	21		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and S	22		
23	Add lines 21 and 22	23		
24	**1040 and 1040-SR filers:** Enter the total of the amo ine 27a, and Schedule 3 (Form **1040-NR filers:** Enter the amount fr .	24		
25	Subtract line 24 from line 23. If zer		25	
26	Enter the **larger** of line 20 or line **Next,** enter the **smaller** of line		26	

Part II-C Additional Chi

27	**This is your additiona nt on Form 1040, 1040-SR, or 1040-NR, line 28**		27	0

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Form **8863**

Department of the Treasury
Internal Revenue Service

Education Credits (American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR.

Go to *www.irs.gov/Form8863* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **50**

Name(s) shown on return: Daniel M & Elena S Carter

Your social security number: 606-11-0101

Caution: Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	2,500
2	Enter $180,000 if married filing jointly; or $90,000 if single, head of household, or qualifying surviving spouse	2	180,000		
3	Enter the amount from Form 1040 or 1040-SR, line 11b. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	3	130,292		
4	Subtract line 3 from line 2. If zero or less, **stop;** you can't take any credit		49,708		
5	Enter $20,000 if married filing jointly; or $10,000 if single, head of household, or qualifying surviving spouse		20,000		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6; or • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places).			6	1.000
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you may have to refigure your American opportunity credit; skip line 8, enter the amount from line 7 on line 19, and check this box ☐			7	2,500
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. This is your refundable credit			8	1,000

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter the result. If you completed the Credit Limit Worksheet, see the instructions			9	1,500
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17 and enter -0- on line 19			10	0
11	Enter the smaller of line 10 or $2,000			11	
12	Multiply line 11 by 20% (0.20)			12	
13	Enter $180,000 if married filing jointly; or $90,000 if single, head of household, or qualifying surviving spouse	13			
14	Enter the amount from Form 1040 or 1040-SR, line 11b. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	14			
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18	15			
16	Enter $20,000 if married filing jointly; or $10,000 if single, head of household, or	16			
17	If line 16 is 1.000 or more, enter 1.000 on line 17 and go to line 18; or If line 16 is less than 1.000, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	
18	Multiply line 17 by line 12. Enter here and on line 1 of the Credit Limit Worksheet. See instructions			18	0
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3			19	1,500

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Name(s) shown on return: Daniel M & Elena S Carter

Your social security number: 606-11-0101

Caution: Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information (see instructions)

20 Student name (as shown on page 1 of your tax return)

Sofia Carter

21 Student social security number (as shown on page 1 of your tax return)

606-11-0104

22 Educational institution information (see instructions)

a Name of first educational institution

Sacramento Valley University

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

1200 Campus Circle
Sacramento, CA 95819

b Name of second educational institution (if any)

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2025? [x] Yes [ ] No

(2) Did the student receive Form 1098-T from this institution for 2025? [ ] Yes [ ] No

(3) Did the student receive Form 1098-T from this institution for 2024 with box 7 checked? [ ] Yes [x]

(3) Did the student receive Form 1098-T from this institution for 2024 with box 7 checked? [ ] Yes [ ] No

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.

94-0000106

(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.

23 Has the American opportunity credit been claimed for this student for any 4 prior tax years?

[ ] **Yes - Stop!** Go to line 31 for this student.

[x] **No -** Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as beginning in 2025 at an eligible educational institution in a program leading toward a postsecondary degree, certificate, or other recognized postsecondary credential? See instructions.

[x] **Yes -** Go to line 25.

[ ] **No - Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2025?

[ ] **Yes - Stop!** Go to line 31 for this student.

[x] **No -** Go to line 26.

26 Was the student convicted, before the end of 2025, of a felony for possession or distribution of a controlled substance?

[ ] **Yes - Stop!** Go to line 31 for this student.

[x] **No -** Complete lines 27 through 30 for this student.

Caution: If you're claiming the American opportunity credit and the lifetime learning credit for the same student in the same year, complete through line 30 for this student, don't complete line 31.

American Opportunity Credit

Qualified education expenses (see instructions). **Don't enter more than $4,000**	27	4,000
Subtract line 27 from line 28. If zero or less, enter -0-	28	2,000
Multiply line 29 by 25% (0.25)	29	500
If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2,500

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	

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Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8889* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **52**

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

Daniel M & Elena S Carter

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions.

606-11-0102

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I **HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2025. See instructions		☐ Self-only	☒ Family
2	HSA contributions you made for 2025 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2025. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2		7,050
3	If you were under age 55 at the end of 2025 and, on the first day of **every** month were, or were considered, an eligible individual with the **same** coverage, enter family coverage). **All others,** see the instructions for the amount to enter	3		8,550
4	Enter the amount you and your employer contributed to your Archer MSAs lines 1 and 2. If you or your spouse had family coverage under an HDHP include any amount contributed to your spouse's Archer MSAs	4		
5	Subtract line 4 from line 3. If zero or less, enter -0-	5		8,550
6	Enter the amount from line 5. But if you and your spouse ea mily coverage under an HDHP at any time during 2025, see t ter	6		8,550
7	If you were age 55 or older at the end of 2025, marrie y coverage under an HDHP at any time during 2025, enter you e instructions	7		
8	Add lines 6 and 7	8		8,550
9	Employer contributions made to your HSAs fo	9	1,500	
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10	11		1,500
12	Subtract line 11 from line 8. If zero or	12		7,050
13	**HSA deduction** (see instructions)	13		7,050

Part II **HSA Distributions.** If you and your spouse each have separate HSAs, complete a separate Part II fo

14a	Total distributions you rece structions)	14a	2,800
b	Distributions included o other HSA. Also include any excess contributions (and th utions) included on line 14a that were withdrawn by the d ions	14b	
c	Subtract line 14	14c	2,800
15	Qualified me ributions (see instructions)	15	2,800
16	**Taxable H** from line 14c. If zero or less, enter -0-. Also, include this amoun 040), Part I, line 8f	16	0
17a	If an e 16 meet any of the **Exceptions to the Additional 20%** **T**		☐
b	ns). Enter 20% (0.20) of the distributions included on line 16 that % tax. Also, include this amount in the total on Schedule 2 (Form	17b	

ditional Tax for Failure To Maintain HDHP Coverage. See the instructions before s part. If you are filing jointly and both you and your spouse each have separate HSAs, separate Part III for each spouse.

		18	
	funding distribution	19	
	ie. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
2	**al tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form , Part II, line 17d	21	

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

Form **8889** (2025) Created 3/28/25

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Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.

Go to *www.irs.gov/Form8995* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **55**

Name(s) shown on return: **Daniel M & Elena S Carter**

Your taxpayer identification number: 606-11-0101

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

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

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Schedule C: Consulting Services	606-11-0102	16,542
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines i through v, column (c)	2	16,542		
3	Qualified business net (loss) carryforward from the prior year	3	( )		
4	Total qualified business income. Combine lines 2 and 3	4	16,542		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	3,308
6	Qualified REIT dividends and publicly traded partnership income (loss) (see instructions)	6	0		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )		
8	Total qualified REIT dividends and PTP (loss). Combine lines 6 and 7. If zero or less, enter -0-	8	0		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	0
10	Qualified business income deduction before the limitation. Add lines 5 and 9			10	3,308
11	Taxable income before qualified business income deduction (see instructions)	11	86,260		
12	Enter your net capital gain, if any, plus any qualified dividends (see instructions)	12	4,900		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	81,360		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	16,272
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the appropriate line of your return (see instructions)			15	3,308
16	Business loss carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(0)
17	REIT and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	(0)

For Paperwork Reduction Act Notice, see instructions. Form **8995** (2025) Created 9/12/25

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

Form 1040 or 1040-SR, line 11a,	130,292
minus Form 1040 or 1040-SR, Schedule 1-A, Line 38,	0
minus Form 1040 or 1040-SR, line 12e,	44,032
Taxable income figured before any QBI deduction	86,260

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Form **8867**

(Rev. November 2024)

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to *www.irs.gov/Form8867* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **70**

Taxpayer name(s) shown on return	Taxpayer identification number
Daniel M & Elena S Carter	606-11-0101
Preparer's name	**Preparer tax identification number**
John Doe	P12345678

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply). ☐ EIC ☒ CTC/ACTC/ODC ☒ AOTC ☐ HOH

		Yes	No	N/A
1	Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	☒	☐	
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 in your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s). • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s).	☒	☐	
4	Did any information provided by the taxpayer or known by you during the return, or information reasonably known to you, appear incorrect, incomplete, or inconsistent? (If **"Yes,"** answer questions 4a and 4b. If **"No,"** go to question 5.)	☐	☒	
a	Did you make reasonable inquiries to determine if the information was correct, complete, and consistent information?	☐	☐	
b	Did you contemporaneously document your inquiries? Your documentation should include the questions you asked, whom you asked, when you asked them, what information was provided, and the impact the information had on your preparation of the credit(s) and HOH filing status.	☐	☐	
5	Did you satisfy the record retention requirement? To satisfy the record retention requirement, you must keep a copy of your documentation for 3 years after your last year you prepared a return for the taxpayer, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how and when you submitted the information used to prepare Form 8867 and any applicable worksheet(s) to the taxpayer, and a copy of any document(s) provided by the taxpayer that you relied on to determine the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s).	☒	☐	
	List those documents, if any, that you relied on: **2025 Tax Organizer / Dependent Worksheet1098T, Receipts**			
6	Did you explain to your client that he/she could provide documentation to substantiate eligibility for the credit(s) and the amount(s) of any credit(s) claimed on the return if his/her return is examined?	☒	☐	
7	Were any of these credits disallowed or reduced in a previous year?	☒	☐	☐
	(If "Yes," or reduced, go to question 7a; if not, go to question 8.)			
	Were you required recertification Form 8862?	☐	☐	☐
	Regarding self-employment income, did you ask questions to prepare a complete and accurate Schedule C (Form 1040)?	☒	☐	☐

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Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

		Yes	No	N/A
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? **(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)**	☐	☐	
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

		Yes	No	N/A
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☐	☐	☒

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

		Yes	No
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☒	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

		Yes	No
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

A. Interview the taxpayer, ask adequate questions, and contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention.*

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

		Yes	No
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

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Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8962* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **73**

Name shown on your return: Daniel M Carter

Your social security number: 606-11-0101

A. You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box . . . ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size. See instructions			1	4
2a	Modified AGI. Enter your modified AGI. See instructions	2a	132,992		
b	Enter the total of your dependents' modified AGI. See instructions	2b			
3	Household income. Add the amounts on lines 2a and 2b. See instructions			3	132,992
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. **a** ☐ Alaska **b** ☐ Hawaii **c** ☒ Other 48 states and DC			4	31,200
5	Household income as a percentage of federal poverty line (see instructions)			5	401 %
6	Reserved for future use				
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on t… in the instructions			7	0.0850
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	11,304	8b	942

8b Mor… amount. Divide line 8a … whole dollar amount

Part II Premium Tax Credit Claim and Reconciliation of … Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you war… or year of marriage? See instructions.

☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alt… …iage.

☒ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or mus…

☒ **Yes.** Continue to line 11. Compute your annual PTC. Th… line 24.

☐ **No.** Continue to lines 12-23. Compute your monthly F…

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 109… line 33…	…ual maximum …ium assistance …tract (c) from (b); if …ero or less, enter -0-)	(e) Annual PTC allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	19,800	18,000	11,304 6,696	6,696	6,000

Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Mon… Sl… (For…	…nt …e 8b …arriage …ulation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly PTC allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 Septembe…						
21 Octobe…						
22 Nov…						
23 D…						

24	…line 11, column (e), or add lines 12 through 23, column (e), and enter the total	24	6,696
	…nter the amount from line 11, column (f), or add lines 12 through 23, column (f), and	25	6,000
	…greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 …. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line …e to line 27	26	696

…yment of Excess Advance Payment of the Premium Tax Credit

	…ance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
2…	…ent limitation (see instructions)	28	
29	…s advance PTC repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 1a	29	

For Paperwork Reduction Act Notice, see your tax return instructions. Form **8962** (2025) Created 3/25/25

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TAXABLE YEAR | FORM

2025 California Resident Income Tax Return 540

ATTACH FEDERAL RETURN

606-11-0101 CART 606-11-0102 25 PBA 541600
DANIEL M CARTER
ELENA S CARTER

1040 TRAINING WAY
SACRAMENTO CA 95814

04-18-1981 09-27-1984

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Principal Residence

Enter your county at time of filing (see instructions)
SACRAMENTO

If your address above is the same as your princi… e of filing, check this box X

If not, enter below your principal/physic… iling.

Street address (number and street) (If fo… Apt. no/ste. no.

City State ZIP code

Filing Status

If your California … deral filing status, check the box here . . . . . .

1 Single

2 X M…

4 Head of household (with qualifying person). See instructions.

5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

See instructions.

…ately. Enter spouse's/RDP's SSN or ITIN above and full name here.

…u (or your spouse/RDP) as a dependent, check the box here. See instr 6

Exe…

…, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

… checked box 1, 3, or 4 above, enter 1 in the box. If you checked …ter 2 in the box. If you checked the box on line 6, see instructions. 7 2 X $153 = $ 306

…u (or your spouse/RDP) are visually impaired, enter 1; …re visually impaired, enter 2. See instructions . . . . . 8 X $153= $

…or: If you (or your spouse/RDP) are 65 or older, enter 1; …both are 65 or older, enter 2. See instructions . . . . . 9 X $153 = $

Your name: DANIEL M & ELENA Your SSN or ITIN: 606110101

10 Dependents: Do not include yourself or your spouse/RDP.

Exemptions

	Dependent 1	Dependent 2	Dependent 3
First Name	LUCAS J	SOFIA G	
Last Name	CARTER	CARTER	
SSN. See instructions.	606110103	606110104	
Dependent's relationship to you	SON	DAUGHTER	

Total dependent exemptions . . . . . 10 2 X $475 = $ 950

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 . . . . 11 $ 1256

Taxable Income

12 State wages from your federal Form(s) W-2, box 16 . . . . . 12 86000

13 Enter federal adjusted gross income from federal Form 1040 or 10 . . . 13 130292 .00

14 California adjustments - subtractions. Enter the amount from S Part I, line 27, column B . . . . . 14 8250 .00

15 Subtract line 14 from line 13. If less than zero, enter the r See instructions . . . . . 15 122042 .00

16 California adjustments - additions. Enter the amount Part I, line 27, column C . . . . . 16 1500 .00

17 California adjusted gross income. Combine ' . . . . . 17 123542 .00

18 Enter the larger of { Your California **itemized** ,0), Part II, line 30; **OR** Your California **stand** ur filing status: • Single or Married/F . . . . . $5,706 • Married/RDP filin ng surviving spouse/RDP . . $11,412 } If Married/RDP ' necked, **STOP.** See instructions . . 18 42632 .00

19 Subtract line 18 from lin If less than zero, ente . . . . . 19 80910 .00

Tax

31 Tax. Check ' X Tax Rate Schedule 3800 • FTB 3803 . . . . . 31 1964 .00

32 Exem n line 11. If your federal AGI is more than $2' . . . . . 32 1256 .00

33 ess than zero, enter -0- . . . . . 33 708 .00

ck the box if from: • Schedule G-1 • FTB 5870A 34 . . . . . 34 .00

35 708 .00

Special C

ole Child and Dependent Care Expenses Credit. See instructions . . . . . 40 .00

redit name code and amount . . 43 .00

44 Enter credit name code and amount . . 44 .00

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Your name: DANIEL M & ELENA Your SSN or ITIN: 606110101

Special Credits

45	To claim more than two credits, see instructions. Attach Schedule P (540)	45		.00
46	Nonrefundable Renter's Credit. See instructions	46		.00
47	Add line 40 through line 46. These are your total credits	47	0	.00
48	Subtract line 47 from line 35. If less than zero, enter -0-	48	708	.00

Other Taxes

61	Alternative Minimum Tax. Attach Schedule P (540)	61		.00
62	Behavioral Health Services Tax. See instructions	62		.00
63	Other taxes and credit recapture. See instructions	63		.00
64	Add line 48, line 61, line 62, and line 63. This is your total tax		708	.00

Payments

71	California income tax withheld. See instructions	71	4200	.00
72	2025 California estimated tax and other payment	72		.00
73	Withholding (Form 592-B and/or Form 593).	73		.00
74	Refundable Program 4.0 California Motio uction Credit. See instructions	74		.00
75	Earned Income Tax Credit (EITC).	75		.00
76	Young Child Tax Credit (YCTC	76		.00
77	Foster Youth Tax Credit (F	77		.00
78	Add line 71 through line nents. See instructions	78	4200	.00

Use Tax

91 **Use Tax.** Do r ns 91 .00

If line 91 is ax is owed. ☉ ☐ You paid your use tax obligation directly to CDTFA.

ISR Penalty

92 If you ealth care coverage, check the box. See coverage is qualifying health care coverage If ructions

bility (ISR) Penalty. See instructions 92 2850 .00

Overpa

	f line 78 is more than line 91, subtract line 91 from line 78	93	4200	.00
	e. If line 91 is more than line 78, subtract line 78 from line 91	94		.00
	individual Shared Responsibility Penalty. If line 93 is more than line 92, e 92 from line 93	95	1350	.00
	Shared Responsibility Penalty Balance. If line 92 is more than line 93, ct line 93 from line 92	96		.00
97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95	97	642	.00

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Your name: DANIEL M & ELENA Your SSN or ITIN: 606110101

Overpaid Tax/Tax Due

98	Amount of line 97 you want applied to your **2026** estimated tax	**98**		.00
99	Overpaid tax available this year. Subtract line 98 from line 97	**99**	642	.00
100	Tax due. If line 95 is less than line 64, subtract line 95 from line 64	**100**		.00

Contributions

	Code	Amount
California Seniors Special Fund. See instructions	400	.00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	401	.00
Rare and Endangered Species Preservation Voluntary Tax Contributio rogram	403	.00
California Breast Cancer Research Voluntary Tax Contribution Fu	405	.00
California Firefighters' Memorial Voluntary Tax Contribution F		.00
Emergency Food for Families Voluntary Tax Contributio	407	.00
California Peace Officer Memorial Foundation Volu	408	.00
California Cancer Research Voluntary Tax Con	413	.00
School Supplies for Homeless Children Vo	422	.00
State Parks Protection Fund/Parks P	423	.00
Protect Our Coast and Oceans V d	424	.00
Prevention of Animal Homel ax Contribution Fund	431	.00
California Senior Citize tribution Fund	438	.00
Native California W y Tax Contribution Fund	439	.00
Mental Health ax Contribution Fund	445	.00
California itary Tax Contribution Fund	447	.00
Calif ch Voluntary Tax Contribution Fund	448	.00
F Voluntary Tax Contribution Fund	449	.00
through code 449. This is your total contribution	110	.00

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Your name: DANIEL M & ELENA Your SSN or ITIN: 606110101

Amount You Owe

111 **AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**
Pay Online - Go to **ftb.ca.gov/pay** for more information. . . . • **111** .00

Interest and Penalties

112 Interest, late return penalties, and late payment penalties . . . . . **112** .00

113 Underpayment of estimated tax.
Check the box: • ☐ **FTB 5805 attached** • ☐ **FTB 5805F attached** . . . . . • **113** .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . **114** .00

115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 1' ` from line 99. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94'** • **115** 642 .00

Refund and Direct Deposit

Fill in the information to authorize direct deposit of your refund into one or ` voided check or a deposit slip.
See instructions. **Have you verified the routing and account numbe**
All or the following amount of my refund (line 115) is authorized for wn below:

• Routing number • Type ☐ Checking ☐ Savings • Account num' • **116** Direct deposit amount .00

The remaining amount of my refund (line 115) is ' ' account shown below:

• Routing number • Type ☐ Checking ☐ Savin' • **117** Direct deposit amount .00

Voter Info.

For voter registration inf' go to **sos.ca.gov/elections**. See instructions . . . ☐

Health Care Coverage Info.

Do you want infc ith care coverage? By checking the "Yes" box, you authorize the FTB to sh x return with Covered California. See instructions . . . . . ◉ ☐ Yes ☒ No

or Election

B' uthorize written consent for Donate Life California to enroll you in the issue Donor Registry, and for the Franchise Tax Board to share limited with Donate Life California.

has changed since the last time you filed a tax return, and are already registered a, re-checking the box will send your most updated individual information to Donate o not check the box, Donate Life California will not enroll you in the registry at this

◉☐ Primary taxpayer
◉☐ Spouse/RDP (if joint tax return)

name from the registry contact Donate Life California directly. For more information, see the guage in the instructions.

Sign your tax return on Side 6

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Your name: DANIEL M & ELENA Your SSN or ITIN: 606110101

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature	Date	Spouse's/RDP's signature (if a joint tax return, both must sign)
	10-07-2026	

Sign Here

It is unlawful to forge a spouse's/ RDP's signature.

Joint tax return? See instructions.

Your email address. Enter only one email address.: CARTER.FAMILY@GMAIL.COM

Preferred phone number: 916-555-0101

Print paid preparer's name: JOHN DOE

Paid preparer's phone number:

Paid preparer's signature **(declaration of preparer is based on all inform… …r has any knowledge)**:

Firm's name (or yours, if self-employed): FIRM NAME

PTIN: P12345678

Firm's address: 123 MAIN ST FRANKLIN, NC 28734

Firm's FEIN:

Do you want to allow another person to di… …nstructions . . . . ☐ Yes ☒ No

Print Third Party Designee's Name

Telephone Number

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TAXABLE YEAR

SCHEDULE

2025 California Adjustments - Residents CA (540)

Important: Attach this schedule behind Form 540, Side 6 as a supporting California schedule.

Name(s) as shown on tax return: Daniel M & Elena S Carter

SSN or ITIN: 606-11-0101

Part I Income Adjustment Schedule
Section A - Income from federal Form 1040 or 1040-SR

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
1 a Total amount from federal Form(s) W-2, box 1. See instructions 1a	86000		
b Household employee wages not reported on federal Form(s) W-2 . . . . . 1b			
c Tip income not reported on line 1a 1c			
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions . . . 1d			
e Taxable dependent care benefits from federal Form 2441, line 26 . . . . . 1e			
f Employer-provided adoption benefits from federal Form 8839, line 29 . . . . . 1f			
g Wages from federal Form 8919, line 6 . . . . 1g			
h Other earned income. See inst. Enter type & amount _____ 1h			1500
i Nontaxable combat pay election. See instructions 1i			
z Add line 1a through line 1i 1z	86000		1500
2 Taxable interest. a	1800		
3 Ordinary dividends. See instructions. a 1600	2400		
4 IRA distributions. See instructions. a			
5 Pensions and annuities. See instructions . . a	12000		
6 Social security benefits . . . . a 18000	15300	15300	
7 a Capital gain or . . . a	3300		

Section B - Ad . . . chedule 1 (Form 1040)

1 Taxable ref and loca 1			
2 a Ali . . . divorce or greement. See instr. _____ 2a			
. . . e instructions . . 3	17800		
. 4			
. . . yalties, partnerships, sts, etc 5			
6 . . . or (loss) 6			
7 Unemployment compensation 7			

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Section B - Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
8 Other income:			
a Federal net operating loss 8a	( )		
b Gambling 8b			
c Cancellation of debt 8c			
d Foreign earned income exclusion from federal Form 2555 . . . . . 8d	( )		
e Income from federal Form 8853 . . . . . 8e			
f Income from federal Form 8889 . . . . . 8f			
g Alaska Permanent Fund dividends 8g			
h Jury duty pay 8h			
i Prizes and awards 8i			
j Activity not engaged in for profit income . . . 8j			
k Stock options 8k			
l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property			
m Olympic and Paralympic medals and USC prize money			
n IRC Section 951(a) inclusion .			
o IRC Section 951A(a) inclusic			
p IRC Section 461(l) excess			
q Taxable distributic			
r Scholarship an not reported 8r			
s Nontaxabl includer . . . 8s	( )		
t Per d plan 8t			
rated 8u			
s ordinary income e 8v			
t type and amount. 8z			

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Section B - Additional Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a Total other income. Add line 8a through line 8z	9a			
b1 Disaster loss deduction from form FTB 3805V	9b1			
b2 NOL deduction from form FTB 3805V	9b2			
b3 NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809	9b3			
10 **Total.** Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions	10	138600	15300	1500

Section C - Adjustments to Income

from federal Schedule 1 (Form 1040)

11 Educator expenses	11			
12 Certain business expenses of reservists, performing artists, and fee-basis government officials	12			
13 Health savings account deduction	13	7050	7050	
14 Moving expenses. Attach form FTB 3913. See instructions				
15 Deductible part of self-employment tax. See instructions		1258		
16 Self-employed SEP, SIMPLE, and qualified r				
17 Self-employed health insurance ded See instructions				
18 Penalty on early withdrawal c				
19 a Alimony paid				
b Recipient's: SS				
Last Nar				
c Da agreement.				
2[illegible]	20			
[illegible]ion	21			
[illegible]e	22			
[illegible]uction	23			

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Section C - Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24 Other adjustments:				
a Jury duty pay	24a			
b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b			
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c			
d Reforestation amortization and expenses	24d			
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974	24e			
f Contributions to IRC Section 501(c)(18)(D) pension plans	24f			
g Contributions by certain chaplains to IRC Section 403(b) plans	24g			
h Attorney fees and court costs for actions involving certain unlawful discrimination claims	24h			
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i			
j Housing deduction from federal Form 2555				
k Excess deductions of IRC Section 67(e) expens from federal Schedule K-1 (Form 1041)				
z Other adjustments. List type and amount.				
25 Total other adjustments. Add line 24 line 24z				
26 Add line 11 through line 23 and columns A, B, and C. See ins		8308	7050	
27 **Total.** Subtract line 26 fro columns A, B, and C. S		130292	8250	1500

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Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California . . . . . ☐

		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.				
1 Medical and dental expenses . . 13104	1			
Enter amount from federal Form 1040 or 1040-SR, line 11b 130292	2			
3 Multiply line 2 by 7.5% (0.075) . . 9772	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	4	3332		2800
Taxes You Paid				
5 a State and local income tax or general sales taxes	5a	4200	4200	
b State and local real estate taxes	5b	12500		
c State and local personal property taxes	5c			
d Add line 5a through line 5c		16700		
e Enter the smaller of line 5d or $40,000 ($20,0[illegible] married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and column A in line 5e, column C .		16700	4200	
6 Other taxes. List type ___				
7 Add line 5e and line 6 .		16700	4200	
Interest You Paid				
8 a Home mortgage i[illegible] you on federal F[illegible] .	8a	21000		
b Home mort[illegible] on federa[illegible] . . .	8b			
c Poin[illegible] rm 1098	8c			
d	8d			
. . . . .	8e	21000		
. . . . .	9			
9	10	21000		

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Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity			
11 Gifts by cash or check 11	3000		
12 Other than by cash or check 12			
13 Carryover from prior year 13			
14 Add line 11 through line 13 14	3000		
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . . 15			
Other Itemized Deductions			
16 Other-from list in federal instructions 16			
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17	44032	4200	2800

18 Total. Combine line 17 column A less column B plus col 18 42632

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses: job travel, union dues Attach federal Form 2106 if required. See instructions 19

20 Tax preparation fees 20

21 Other expenses: investment, safe deposit box, etc. List type 21

22 Add line 19 through line 21 22

23 Enter amount from federal Form 10 or 1040-SR, line 11b 130292

24 Multiply line 23 by 2% (0.02 . . . . . 24 2606

25 Subtract line 24 from l .2, enter 0 25

26 **Total Itemized D** 26 42632

27 Other adju 27

28 Com 28 42632

29 **e 13) more than the amount shown below for your filing status?**

ig separately **$252,203**

. . . . . **$378,310**

ntly or qualifying surviving spouse/RDP **$504,411**

nt on line 28 to line 29.

emized Deductions Worksheet in the instructions for Schedule CA (540), line 29 . . . . . 29 42632

r of the amount on line 29 or your standard deduction shown below:

or married/RDP filing separately. See instructions **$5,706**

ied/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . **$11,412**

Transfer the amount on line 30 to Form 540, line 18 . . . . . 30 42632

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TAXABLE YEAR

CALIFORNIA SCHEDULE

2025 Wage and Tax Statement W-2

Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.

Caution: If this schedule is filled out, **do not** send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. **DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

W-2 Information

a. Employee's social security number*: 606110101

c. Employer's name: PACIFIC HORIZON SYSTEMS INC

b. Employer identification number (EIN): 940000101

Employer's address: 2500 INNOVATION PLAZA

City: SACRAMENTO State: CA ZIP code: 95814

e. Employee's first name*: DANIEL Initial*: M Last name*: CARTER Suffix*:

f. Employee's address*: 1040 TRAINING WAY

City*: SACRAMENTO State*: CA 95814

1. Wages, tips, other compensation: 32000

4 2232

8. Allocated tips (not included in box 1):

2. Federal income tax withheld: 2000

ld 522

10. Dependent care benefits:

3. Social security wages: 36000

ty tips

11. Nonqualified plans:

12. Codes and amounts

12a. Code: D 4000

12c. Code: Amount:

12b. Code:

12d. Code: Amount:

13. Che tutory employee, Retirement plan, or Third-party sick pay

Retirement plan Third-party sick pay

om federal Form W-2, box 14 or 19)

Amount:

16. State wages, tips, etc.: 32000

ployer's state ID number

Employer's state ID number: CA DEMOCA0101

17. State income tax: 2000

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TAXABLE YEAR

CALIFORNIA SCHEDULE

2025 Wage and Tax Statement W-2

Important: Attach this schedule to the back of your original or amended Form 540, Form 540 2EZ, or Form 540NR.

Caution: If this schedule is filled out, **do not** send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. **DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

W-2 Information

a. Employee's social security number*: 606110102

b. Employer identification number (EIN): 940000109

c. Employer's name: CEDAR GROVE COMMUNITY SERVICES

Employer's address: 500 COMMUNITY PLAZA

City: SACRAMENTO State: CA ZIP code: 95814

e. Employee's first name*: ELENA Initial*: S Last name*: CARTER Suffix*:

f. Employee's address*: 1040 TRAINING WAY

City*: SACRAMENTO State*: CA 95814

1. Wages, tips, other compensation: 54000

2. Federal income tax withheld: 3000

3. Social security wages: 58000

4 3596

ld 841

ty tips

8. Allocated tips (not included in box 1)

10. Dependent care benefits

11. Nonqualified plans

12. Codes and amounts

12a. Code: D 4000

12b. Code: W 1500

12c. Code: Amount:

12d. Code: Amount:

13. Che tutory employee, Retirement plan, or Third-party sick pay

Retirement plan Third-party sick pay

om federal Form W-2, box 14 or 19)

Amount:

16. State wages, tips, etc.: 54000

ployer's state ID number

Employer's state ID number: CA DEMOCA0102

17. State income tax: 2200

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TAXABLE YEAR

2025

Health Coverage Exemptions and Individual Shared Responsibility Penalty

CALIFORNIA FORM

3853

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on your California tax return	SSN or ITIN
Daniel M Carter	606-11-0101

Part I **Applicable Household Members.** List all members of your applicable household whether or not they have an exemption or an Exemption Certificate Number (ECN) granted by the Marketplace. See instructions.

	First Name	Initial	SSN	Date of Birth (mm/dd/yyyy)	Modified AGI
1	Daniel	M	606-11-0101	04-18-1981	123,542
	Last Name		ECN 1	ECN 2	ECN 3
	Carter				
	First Name	Initial	SSN	Date of Birth (mm/dd/yyyy)	Modified AGI
2	Elena	S	606-11-0102	09-27-1984	
	Last Name		ECN 1	ECN 2	ECN 3
	Carter				
	First Name	Initial	SSN	Date of Birth (mm/dd/yyyy)	Modified AGI
3	Lucas	J	606-11-0103	06-15-2018	
	Last Name		ECN 1		ECN 3
	Carter				
	First Name	Initial	SSN	dd/yyyy)	Modified AGI
4	Sofia	G	606-11-0104	07-14-2005	
	Last Name		ECN 1		ECN 3
	Carter				
	First Name	Initial	S	f Birth (mm/dd/yyyy)	Modified AGI
5					
	Last Name			ECN 2	ECN 3
	First Name			Date of Birth (mm/dd/yyyy)	Modified AGI
6					
	Last Name			ECN 2	ECN 3
	First Name			Date of Birth (mm/dd/yyyy)	Modified AGI
7					
	Last Name			ECN 2	ECN 3
	First Name			Date of Birth (mm/dd/yyyy)	Modified AGI
8					
	Last Name		ECN 1	ECN 2	ECN 3
	First Name		SSN	Date of Birth (mm/dd/yyyy)	Modified AGI
9					
	Last Name		ECN 1	ECN 2	ECN 3
	First Nam	Initial	SSN	Date of Birth (mm/dd/yyyy)	Modified AGI
10					
	Last		ECN 1	ECN 2	ECN 3
		Initial	SSN	Date of Birth (mm/dd/yyyy)	Modified AGI
			ECN 1	ECN 2	ECN 3
		Initial	SSN	Date of Birth (mm/dd/yyyy)	Modified AGI
			ECN 1	ECN 2	ECN 3

Pa erage Exemption Claimed on Your Tax Return for Your Household

1 If yc claiming a coverage exemption because your applicable household income or gross income is below the filing threshold, check the box here. See Instructions . . . . . ☐

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Part III **Coverage and Exemptions Claimed on Your Tax Return for Individuals.** If you and/or a member of your applicable household are reporting any coverage or are claiming exemptions for the tax year, complete Part III. See instructions.

Coverage and Exemption Codes

	First Name	Initial	Last Name	(a) Full-Year	(b) Jan	(c) Feb	(d) Mar	(e) Apr	(f) May	(g) June	(h) July	(i) Aug	(j) Sept	(k) Oct	(l) Nov	(m) Dec
1	Daniel	M	Carter	X												
2	Elena	S	Carter	X												
3	Lucas	J	Carter	X												
4	Sofia	G	Carter	X												
5																
6																
7																
8																
9																
10																
11																

Part IV **Individual Shared Responsibility Penalty**

1 Your Individual Shared Responsibility Penalty. Enter on Form 540, line 92; Form 540NR, line 91; or Form 540 2EZ, line 27. See instructions . . . . . • 1 2,850

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