ATS Test Scenario 3
Taxpayer: Lynette Heather
SSN: 400-00-1035

Test Scenario 3 includes the following forms:

- Form 1040
- Form 1099-R
- Schedule 1
- Schedule 2
- Schedule D
- Schedule E
- Schedule F
- Schedule SE
- Form 4835

Additional Information:

- Identity Protection PIN: 876534
- Taxpayer is a U.S. citizen.
- Taxpayer's Date of Birth is October 2, 1968.
- Taxpayer elects not to income average.
- Taxable refund amount is $4,089.
- Taxpayer elects the Farm Optional Method on Schedule SE.
- Taxpayer is a patron in a specified agricultural cooperative.
- Taxpayer did not invest in a Qualified Opportunity Fund (QOF).

Version A, Cycle 10

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2026** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2026, or other tax year beginning , 2026, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased MM / DD / YYYY Spouse MM / DD / YYYY

☐ Other

Your first name and middle initial	Last name	Your social security number
Lynette	Heather	400 00 1035
If a joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.	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 2026. ☐
2525 Juniper Street		

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code	**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☑ You ☐ Spouse
Paul	ID	83347	
Foreign country name	Foreign province/state/county	Foreign postal code	

Filing Status

Check only one box.

☑ Single ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here:

☐ Head of household (HOH)

☐ Qualifying surviving spouse (QSS)

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

Other Information

(see instructions)

If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box ☐ and enter their name (attach statement if required):

At any time during 2026, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? ☑ Yes ☐ No

At the time you file your return, are you, and your spouse if filing jointly, a U.S. citizen, U.S. national, or an alien lawfully authorized to work in the U.S.? (see instructions) **You:** ☐ Yes ☐ No **Spouse:** ☐ 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				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2026	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2026, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2026.

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.

Attach Sch. B if required.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	
1b	Household employee wages not reported on Form(s) W-2			1b	
1c	Tip income not reported on line 1a (see instructions)			1c	
1d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
1e	Taxable dependent care benefits from Form 2441, line 26			1e	
1f	Employer-provided adoption benefits from Form 8839, line 31			1f	
1g	Wages from Form 8919, line 6			1g	
1h	Other earned income (see instructions). Enter type and amount:			1h	
1i	Nontaxable combat pay election (see instructions)	1i			
1z	Add lines 1a through 1h			1z	0
2a	Tax-exempt interest	2a	2b Taxable interest	2b	
3a	Qualified dividends	3a	3b Ordinary dividends	3b	
3c	Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b				
4a	IRA distributions	4a	4b Taxable amount	4b	
4c	Check if (see instructions) 1 ☐ Rollover 2 ☐ QCD 3 ☐				
5a	Pensions and annuities	5a	5b Taxable amount	5b	
5c	Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐				
6a	Social security benefits	6a	6b Taxable amount	6b	
6c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
6d	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	
7b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)				
8	Additional income from Schedule 1, line 10			8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**			9	
10	Adjustments to income from Schedule 1, line 26			10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**			11a	

DRAFT — DO NOT FILE

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	
12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
12b	☐ Spouse itemizes on a separate return **12c** ☐ You were a dual-status alien		
12d	**You:** ☐ Were born before January 2, 1962 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1962 ☐ Is blind		
12e	**Standard deduction or itemized deductions** (from Schedule A)	12e	
12f	Charitable contribution deduction for non-itemizers (see instructions)	12f	
13a	Additional deductions from Schedule 1-A, line 44	13a	
13b	Qualified business income deduction from Form 8995 or Form 8995-A	13b	
14	Add lines 12e, 12f, 13a, and 13b	14	
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**	15	
16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Additional taxes, including self-employment tax, from Schedule 2, line 21	23	
24a	Add lines 22 and 23. This is your **total tax**	24a	
24b	Enter amount from Form 1062, line 15	24b	
24c	Add lines 24a and 24b	24c	

Standard deduction for—
- Single or Married filing separately, $16,100
- Married filing jointly or Qualifying surviving spouse, $32,200
- Head of household, $24,150
- If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

Payments and Refundable Credits

25	Federal income tax withheld from:			
25a	Form(s) W-2	25a		
25b	Form(s) 1099	25b		
25c	Other forms (see instructions)	25c		
25d	Add lines 25a through 25c			25d
26	2026 estimated tax payments and amount applied from 2025 return			26
	If you made estimated tax payments with your former spouse in 2026, enter their SSN (see inst.):			
27a	Earned income credit (EIC)	27a		
27b	Clergy filing Schedule SE (see instructions) ☐			
27c	If you do not want to claim the EIC, check here ☐			
28	Additional child tax credit (ACTC) from Schedule 8812	28		
29	Refundable American opportunity credit from Form 8863, line 8	29		
30	Refundable adoption credit from Form 8839, line 13	30		
31	Amount from Schedule 3, line 15	31		
32a	Add lines 27a, 28, 29, 30, and 31	32a		
32b	Amount from Schedule 3-A	32b		
32c	Subtract line 32b from line 32a			32c
33	Add lines 25d, 26, and 32c. These are your **total payments**			33

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

If you entered an amount on line 27a, 28, 29, or 30, attach Sch. 3-A.

Refund

34	If line 33 is more than line 24c, subtract line 24c from line 33. This is the amount you **overpaid**	34	
35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐	35a	
35b	Routing number **35c** Type: ☐ Checking ☐ Savings		
35d	Account number		
36	Amount of line 34 you want **applied to your 2027 estimated tax**	36	

Direct deposit? See instructions.

Amount You Owe

37	Subtract line 33 from line 24c. This is the **amount you owe** (see *www.irs.gov/ModernPayments*)	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

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

Designee's name | Phone no. | Personal identification number (PIN)

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) 8 7 6 5 3 4
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

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

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name			Phone no.	
Firm's address			Firm's EIN	

☐ CORRECTED (if checked)

PAYER'S name	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Primrose Retirement Fund	$ 57,766	2026	
Street address: 1231 Juniper Street; Room or suite no.	2a Taxable amount: $ 49,568	Form 1099-R	
City or town: Paul; Telephone number	2b Taxable amount not determined ☐ Total distribution ☐		Copy B
State or province: ID; Country; ZIP or foreign postal code: 83347	3 Capital gain (included in box 2a): $	4 Federal income tax withheld: $ 4,980	Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S TIN: 00-0000009; RECIPIENT'S TIN: 400-00-1035	5 Employee contrib./ desig. Roth contrib. or insurance premiums: $	6 NUA in employer's securities: $	
RECIPIENT'S name: Lynette Heather	7a Dist. code(s): 7; 7b IRA/SEP/ SIMPLE ☐	7c Trump account ☐; 7d Earnings on excess contrib. $	
Street address: 2525 Juniper Street; Apt. no.	8a Other: $	8b Percentage of annuity contract %	This information is being furnished to the IRS.
City or town: Paul	9a Percentage of total dist. %	9b Total employee contrib. $	
State or province: ID; Country; ZIP or foreign postal code: 83347			

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withheld	15 State/Payer's state no.	16 State distribution
$		☐	$		$
			$		$
Account number (see instructions)		**13 Date of payment**	**17 Local tax withheld**	**18 Name of locality**	**19 Local distribution**
			$		$
			$		$

Form **1099-R** www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

DRAFT — DO NOT FILE

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

2026

Attachment Sequence No. **01**

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

Your social security number: 400-00-1035

For 2026, 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**	
2b	Date of original divorce or separation agreement (see instructions): _____				
3	Business income or (loss). Attach Schedule C			**3**	
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684			**4**	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			**5**	
6	Farm income or (loss). Attach Schedule F			**6**	
7	Unemployment compensation. If you repaid a 2026 overpayment (see instructions), check here ☐ and enter amount repaid: _____			**7**	
8	Other income:				
8a	Net operating loss	**8a**	( )		
8b	Gambling	**8b**			
8c	Cancellation of debt	**8c**			
8d	Foreign earned income exclusion from Form 2555	**8d**	( )		
8e	Income from Form 8853	**8e**			
8f	Income from Form 8889	**8f**			
8g	Alaska Permanent Fund dividends	**8g**			
8h	Jury duty pay	**8h**			
8i	Prizes and awards	**8i**			
8j	Activity not engaged in for profit income	**8j**			
8k	Stock options	**8k**			
8l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	**8l**			
8m	Olympic and Paralympic medals and USOC prize money (see instructions)	**8m**			
8n	Section 951(a) inclusion (see instructions)	**8n**			
8o	Section 951A(a) inclusion (see instructions)	**8o**			
8p	Section 461(l) excess business loss adjustment	**8p**			
8q	Taxable distributions from an ABLE account (see instructions)	**8q**			
8r	Scholarship and fellowship grants not reported on Form W-2	**8r**			
8s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	**8s**	( )		
8t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	**8t**			
8u	Wages earned while incarcerated	**8u**			
8v	Digital assets received as ordinary income not reported elsewhere. See instructions	**8v**			
8z	Other income. List type and amount: _____ _____	**8z**			
9	Total other income. Add lines 8a through 8z			**9**	
10	Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			**10**	

DRAFT — DO NOT FILE

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces and the intelligence community. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
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	
19b	Recipient's SSN			
19c	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:			
24a	Jury duty pay (see instructions)	24a		
24b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
24c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
24d	Reforestation amortization and expenses	24d		
24e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
24f	Contributions to section 501(c)(18)(D) pension plans	24f		
24g	Contributions by certain chaplains to section 403(b) plans	24g		
24h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
24i	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		
24j	Housing deduction from Form 2555	24j		
24k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
24z	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	

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

2026

Attachment Sequence No. **02**

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

Your social security number
400-00-1035

DRAFT — DO NOT FILE

Part I Tax

1	Additions to tax:			
1a	Excess advance premium tax credit repayment. Attach Form 8962	**1a**		
1b	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**		
1c	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**		
1d	Recapture of net EPE from Form 4255, line 2a, column (l)	**1d**		
1e	Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. **(i)** ☐ Line 1a **(ii)** ☐ Line 1c **(iii)** ☐ Line 1d **(iv)** ☐ Line 2a	**1e**		
1f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. **(i)** ☐ Line 1a **(ii)** ☐ Line 1c **(iii)** ☐ Line 1d **(iv)** ☐ Line 2a	**1f**		
1y	Other additions to tax (see instructions): _____	**1y**		
1z	Add lines 1a through 1y			**1z**
2	Alternative minimum tax. Attach Form 6251			**2**
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17			**3**

Part II Additional Taxes

Section A—Additional Income Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): **1** ☐ 4361 **2** ☐ 4029 **3** ☐ _____			**4**
5	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐			**5**
6	Net investment income tax. Attach Form 8960			**6**
7	Interest on tax due on installment income from the sale of certain residential lots and timeshares			**7**
8	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			**8**
9	Recapture of low-income housing credit. Attach Form 8611			**9**
10	Recapture of net EPE from Form 4255, line 1d, column (l)			**10**
11	Additional Medicare Tax on self-employment income. Attach Form 8959			**11**
12	Section 965 net tax liability installment from Form 965-A	**12**		
13	Other additional income taxes:			
13a	Recapture of other credits. List type, form number, and amount: _____	**13a**		
13b	Recapture of federal mortgage subsidy. If you sold your home, see instructions	**13b**		
13c	Additional tax on HSA distributions. Attach Form 8889	**13c**		
13d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	**13d**		
13e	Additional tax on Archer MSA distributions. Attach Form 8853	**13e**		
13f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	**13f**		
13g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	**13g**		
13h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	**13h**		
13i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	**13i**		
13j	Section 72(m)(5) excess benefits tax	**13j**		
13k	Golden parachute payments	**13k**		
13l	Tax on accumulation distribution of trusts	**13l**		

(continued on page 2)

Part II Additional Taxes *(continued)*

Section A—Additional Income Taxes *(continued)*

13m	Excise tax on insider stock compensation from an expatriated corporation	**13m**			
13n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	**13n**			
13o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	**13o**			
13z	Any other taxes. List type and amount: _____ _____	**13z**			
14	Total additional income taxes. Add lines 13a through 13z			**14**	
15	Add lines 4 through 11 and line 14			**15**	

Section B—Additional Employment and Other Taxes

16	Additional social security and Medicare taxes:				
16a	Social security and Medicare tax on unreported tip income. Attach Form 4137	**16a**			
16b	Uncollected social security and Medicare tax on wages. Attach Form 8919	**16b**			
16c	Total additional social security and Medicare tax. Add lines 16a and 16b			**16c**	
17	Other employment taxes:				
17a	Household employment taxes. Attach Schedule H	**17a**			
17b	Additional Medicare tax on Medicare wages and RRTA compensation. Attach Form 8959	**17b**			
17c	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	**17c**			
17d	Total other employment taxes. Add lines 17a through 17c			**17d**	
18	Additional tax on excess contributions or accumulations in IRAs or other tax-favored accounts. Attach Form 5329			**18**	
19a	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	**19a**			
19b	Any interest from Form 8621, line 24	**19b**			
19c	Add lines 19a and 19b			**19c**	
20	Total additional employment and other taxes. Add lines 16c, 17d, 18, and 19c			**20**	

Section C—Total Additional Taxes

21	Add lines 15 and 20. These are your **total additional taxes**. Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b	**21**	

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

2026

Attachment Sequence No. **12**

Name(s) shown on return: Lynette Heather

Your social security number: 400-00-1035

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	15,234	12,768		
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) 8949 with **Box C** or **Box I** checked				

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . .	**4**	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	( )
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	**7**	

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-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 8b	16,321	4,900		
8b Totals for all transactions reported on Form(s) 8949 with **Box D** or **Box J** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** or **Box K** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** or **Box L** checked				

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	**11**	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	
13	Capital gain distributions. See the instructions	**13**	
14	Long-term 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 the back	**15**	

Part III Summary

16 Combine lines 7 and 15 and enter the result **16**

- 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** 0

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** 0

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.

DRAFT — DO NOT FILE

Version A, Cycle 11

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

OMB No. 1545-0074

2026

Attachment Sequence No. **13**

Name(s) shown on return: Lynette Heather

Your social security number: 400-00-1035

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 3, line 40.

A Did you make any payments in 2026 that would require you to file Form(s) 1099? See instructions . . . . . ☑ **Yes** ☐ **No**

B If "Yes," did you or will you file required Form(s) 1099? . . . . . ☑ **Yes** ☐ **No**

1a Physical address of each property

	Number and street	Apt. no.	City or town	State	ZIP code
A					
B					
C					

1b Type of property (from list below)		**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.		**Fair rental days**	**Personal use days**	**QJV**
A			**A**			☐
B			**B**			☐
C			**C**			☐

Type of Property:

1 Single family residence 3 Vacation/Short-term rental 5 Land 7 Self-rental
2 Multi-family residence 4 Commercial 6 Royalties 8 Other (describe) _____

Income:		**Properties: A**	**B**	**C**
3 Rents received	**3**			
4 Royalties received	**4**			
Expenses:				
5 Advertising	**5**			
6 Auto and travel (see instructions)	**6**			
7 Cleaning and maintenance	**7**			
8 Commissions	**8**			
9 Insurance	**9**			
10 Legal and other professional fees	**10**			
11 Management fees	**11**			
12 Mortgage interest paid to banks, etc. (see instructions)	**12**			
13 Interest (see instructions)	**13**			
13a Vehicle loan	**13a**			
13b Other	**13b**			
14 Repairs	**14**			
15 Supplies	**15**			
16 Taxes	**16**			
17 Utilities	**17**			
18 Depreciation expense or depletion	**18**			
19 Other (list) _____	**19**			
20 Total expenses. Add lines 5 through 19	**20**			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198	**21**			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	**22**	( )	( )	( )

23a Total of all amounts reported on line 3 for all rental properties	**23a**		
23b Total of all amounts reported on line 4 for all royalty properties	**23b**		
23c Total of all amounts reported on line 12 for all properties	**23c**		
23d Total of all amounts reported on line 18 for all properties	**23d**		
23e Total of all amounts reported on line 20 for all properties	**23e**		

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

Lynette Heather

Your social security number: 400-00-1035

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( )
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 3 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 3	26	

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A			☐		☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

	Passive income and loss		Nonpassive income and loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a Totals					
29b Totals					

30	Add columns (h) and (k) of line 29a	30	
31	Add columns (g), (i), and (j) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive income and loss		Nonpassive income and loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
34b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Name(s) shown on return: Lynette Heather

Your social security number: 400-00-1035

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also complete line 42 below		40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5		41	
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42		
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43		

Version A, Cycle 8

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to *www.irs.gov/ScheduleF* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **14**

Name of proprietor: Lynette Heather

Social security number (SSN): 400-00-1035

A Principal crop or activity: Floral Plants

B Enter code from Part IV: 111400

C Accounting method: ☑ Cash ☐ Accrual

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

E Did you "materially participate" in the operation of this business during 2026? If "No," see instructions for limit on passive losses ☑ Yes ☐ No

F Did you make any payments in 2026 that would require you to file Form(s) 1099? See instructions ☐ Yes ☑ No

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

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)			1a	9,233		
1b	Cost or other basis of purchased livestock or other items reported on line 1a			1b	0		
1c	Subtract line 1b from line 1a					1c	
2	Sales of livestock, produce, grains, and other products you raised					2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b	Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a		4b	Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	
5b	CCC loans forfeited	5b		5c	Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions):						
6a	Amount received in 2026	6a		6b	Taxable amount	6b	
6c	If election to defer to 2027 is attached, check here ☐			6d	Amount deferred from 2025	6d	
7	Custom hire (machine work) income					7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions					9	

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10		22	Labor hired (less employment credits)	22	
11	Chemicals	11	876	23	Pension and profit-sharing plans	23	
12	Conservation expenses (see instructions)	12		24	Rent or lease (see instructions):		
13	Custom hire (machine work)	13		24a	Vehicles, machinery, equipment	24a	
14	Depreciation and section 179 expense (see instructions)	14		24b	Other (land, animals, etc.)	24b	
15	Employee benefit programs other than on line 23	15		25	Repairs and maintenance	25	
16	Feed	16	675	26	Seeds and plants	26	1,222
17	Fertilizers and lime	17	1,488	27	Storage and warehousing	27	
18	Freight and trucking	18		28	Supplies	28	765
19	Gasoline, fuel, and oil	19		29	Taxes	29	
20	Insurance (other than health)	20		30	Utilities	30	
21	Interest (see instructions):			31	Veterinary, breeding, and medicine	31	
21a	Mortgage (paid to banks, etc.)	21a		32	Other expenses (specify):		
21b	Vehicle loan	21b		32a		32a	
21c	Other	21c		32b		32b	
				32c		32c	
				32d		32d	
				32e		32e	
				32f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions	33	
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	
	If a profit, stop here and see instructions for where to report. If a loss, complete line 36.		
35	Reserved for future use.		
36	Check the box that describes your investment in this activity and see instructions for where to report your loss:		
36a	☐ All investment is at risk. **36b** ☐ Some investment is not at risk.		

DRAFT — DO NOT FILE

Part III Farm Income—Accrual Method (see instructions)

37	Sales of livestock, produce, grains, and other products (see instructions)					37	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a		38b	Taxable amount	38b	
39a	Agricultural program payments	39a		39b	Taxable amount	39b	
40	Commodity Credit Corporation (CCC) loans:						
40a	CCC loans reported under election					40a	
40b	CCC loans forfeited	40b		40c	Taxable amount	40c	
41	Crop insurance proceeds					41	
42	Custom hire (machine work) income					42	
43	Other income (see instructions)					43	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45					
46	Cost of livestock, produce, grains, and other products purchased during the year	46					
47	Add lines 45 and 46	47					
48	Inventory of livestock, produce, grains, and other products at end of year	48					
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*					49	
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9					50	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

CAUTION

Do not file Schedule F (Form 1040) to report the following.

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see the Instructions for Schedule C (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see the Instructions for Schedule C (Form 1040).*
- *Income from managing a farm for a fee or on a contract basis. Instead, see the Instructions for Schedule C (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see the Instructions for Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)
113110 Timber tract operations
113210 Forest nurseries and gathering of forest products
113310 Logging

Version A, Cycle 5

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

2026

Attachment Sequence No. **17**

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

Social security number of person with **self-employment** income
400-00-1035

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

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

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	**2**	
3	Combine lines 1a, 1b, and 2	**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **Note:** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.	**4a**	0
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	**4b**	
4c	Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income**, enter -0- and continue	**4c**	
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income — **5a**		
5b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-	**5b**	0
6	Add lines 4c and 5b	**6**	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2026	**7**	$184,500
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $184,500 or more, skip lines 8b through 10, and go to line 11 — **8a**		
8b	Unreported tips subject to social security tax from Form 4137, line 10 — **8b**		
8c	Wages subject to social security tax from Form 8919, line 10 — **8c**		
8d	Add lines 8a, 8b, and 8c	**8d**	0
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	**9**	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)	**10**	
11	Multiply line 6 by 2.9% (0.029)	**11**	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040)**, **line 4**, or **Form 1040-SS**, **Part I**, **line 3**	**12**	
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040)**, **line 15** — **13**		

DRAFT — DO NOT FILE

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

Farm optional method. You may use this method **only** if (**a**) your gross farm income[1] wasn't more than $11,340, **or** (**b**) your net farm profits[2] were less than $8,186.

14	Maximum income for optional methods	**14**	$7,560
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $7,560. Also, include this amount on line 4b above	**15**	

Nonfarm optional method. You may use this method **only** if (**a**) your net nonfarm profits[3] were less than $8,186 and also less than 72.189% of your gross nonfarm income,[4] **and** (**b**) you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

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

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

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

[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Version A, Cycle 11

Form **4835**

Department of the Treasury
Internal Revenue Service

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income Not Subject to Self-Employment Tax)
Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form4835* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **37**

Name(s) shown on tax return

Lynette Heather

Your social security number
400-00-1035

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2026? See instructions . . . . . ☑ **Yes** ☐ **No**

Part I **Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops					**1**	19,233
2a	Cooperative distributions (Form(s) 1099-PATR)	**2a**	0	**2b**	Taxable amount	**2b**	
3a	Agricultural program payments (see instructions)	**3a**	0	**3b**	Taxable amount	**3b**	
4	Commodity Credit Corporation (CCC) loans (see instructions):						
4a	CCC loans reported under election					**4a**	0
4b	CCC loans forfeited	**4b**	0	**4c**	Taxable amount	**4c**	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
5a	Amount received in 2026	**5a**	0	**5b**	Taxable amount	**5b**	
5c	If election to defer to 2027 is attached, check here ☐	**5d**	Amount deferred from 2025			**5d**	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					**6**	0
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42					**7**	

Part II **Expenses—Farm Rental Property.** Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562	**8**		**20**	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	**20**	
9	Chemicals	**9**	900	**21**	Pension and profit-sharing plans	**21**	
10	Conservation expenses (see instructions)	**10**		**22**	Rent or lease:		
11	Custom hire (machine work)	**11**		**22a**	Vehicles, machinery, and equipment (see instructions)	**22a**	3,222
12	Depreciation and section 179 expense deduction not claimed elsewhere	**12**		**22b**	Other (land, animals, etc.)	**22b**	
				23	Repairs and maintenance	**23**	
				24	Seeds and plants	**24**	
				25	Storage and warehousing	**25**	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	**13**		**26**	Supplies	**26**	2,038.
				27	Taxes	**27**	
				28	Utilities	**28**	
14	Feed	**14**	465	**29**	Veterinary, breeding, and medicine	**29**	
15	Fertilizers and lime	**15**	700	**30**	Other expenses (specify):		
16	Freight and trucking	**16**		**30a**		**30a**	
17	Gasoline, fuel, and oil	**17**		**30b**		**30b**	
18	Insurance (other than health)	**18**		**30c**		**30c**	
19	Interest (see instructions):			**30d**		**30d**	
19a	Mortgage (paid to banks, etc.)	**19a**		**30e**		**30e**	
19b	Vehicle loan	**19b**		**30f**		**30f**	
19c	Other	**19c**		**30g**		**30g**	

31	**Total expenses.** Add lines 8 through 30g. See instructions	**31**	
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to line 34. See instructions	**32**	
33	Reserved for future use	**33**	
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions	**34a** ☐ All investment is at risk. **34b** ☐ Some investment is not at risk.	
34c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you **must** complete Form 6198 before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40. See instructions	**34c**	

DRAFT — DO NOT FILE