

ATS Test Scenario 12
Taxpayer: Sam Gardenia
SSN: 400-00-1212

Test Scenario 12 includes the following forms:

- **Form 1040**
- **Schedule 1**
- **Schedule 2**
- **Schedule C**
- **Schedule SE**
- **Form 7206**
- **Form 7217**
- **Form W-2**
- **Form 8995**

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning **01/01**, 2025, ending **12/31**, 20 **25** 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 **SAM** Last name **GARDENIA** Your social security number **4 0 0 0 1 2 1 2**

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

Home address (number and street). If you have a P.O. box, see instructions. **231 RED RUN STREET** 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. ☐

City, town, or post office. If you have a foreign address, also complete spaces below. **ANYTOWN** State **KY** ZIP code **41011** Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status ☒ Single ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. ☐ Married filing jointly (even if only one had income) ☐ 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 a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Dependents	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(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 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income	1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	100,836
	b	Household employee wages not reported on Form(s) W-2			1b	
	c	Tip income not reported on line 1a (see instructions)			1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
	e	Taxable dependent care benefits from Form 2441, line 26			1e	
	f	Employer-provided adoption benefits from Form 8839, line 31			1f	
	g	Wages from Form 8919, line 6			1g	
	h	Other earned income (see instructions). Enter type and amount:			1h	
	i	Nontaxable combat pay election (see instructions)	1i			
	z	Add lines 1a through 1h			1z	100,836
	Attach Sch. B if required.	2a	Tax-exempt interest	2a		2b
3a		Qualified dividends	3a		3b	
c		Check if your child's dividends are included in 1 ☐ Line 3a		2 ☐ Line 3b		
4a		IRA distributions	4a		4b	
c		Check if (see instructions)	1 ☐ Rollover	2 ☐ QCD 3 ☐		
5a		Pensions and annuities	5a		5b	
c		Check if (see instructions)	1 ☐ Rollover	2 ☐ PSO 3 ☐		
6a		Social security benefits	6a		6b	
c		If you elect to use the lump-sum election method, check here (see instructions)				
d		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	
	b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)				
	8	Additional income from Schedule 1, line 10			8	24,328
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income			9	125,164
	10	Adjustments to income from Schedule 1, line 26			10	2,719
	11a	Subtract line 10 from line 9. This is your adjusted gross income			11a	122,445

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	122,445
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		
e	Standard deduction or itemized deductions (from Schedule A)	12e	15,750
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	4,865.60
b	Additional deductions from Schedule 1-A, line 38	13b	
14	Add lines 12e, 13a, and 13b	14	20,615.6
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	101,829
16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	17,316
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	17,316
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	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	17,316
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	3,438
24	Add lines 22 and 23. This is your total tax	24	20,754

Standard deduction for—

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

Payments and Refundable Credits

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	14,444
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	14,444
26	2025 estimated tax payments and amount applied from 2024 return	26	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):		
27a	Earned income credit (EIC)	27a	
b	Clergy filing Schedule SE (see instructions)		☐
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	
30	Refundable adoption credit from Form 8839, line 13	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	14,444

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

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
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	6,310
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.)
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		

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			

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

SAM GARDENIA

Your social security number

400-00-1212

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	24,328
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 2025 overpayment (see instructions), check 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 2555	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 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	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABL account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	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	24,328

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2025 Created 3/17/25

DRAFT — DO NOT FILE

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. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	1,719
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	1,000
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	2,719

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

SAM GARDENIA

Your social security number

400-00-1212

Part I Tax

1	Additions to tax:			
a	Excess advance premium tax credit repayment. Attach Form 8962	1a		
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b		
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c		
d	Recapture of net EPE from Form 4255, line 2a, column (l)	1d		
e	Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1e		
f	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		
y	Other additions to tax (see instructions): _____	1y		
z	Add lines 1a through 1y		1z	
2	Alternative minimum tax. Attach Form 6251		2	
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17		3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 ☐ 4361 2 ☐ 4029 3 ☐ _____	4		3,438
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6		
7	Total additional social security and Medicare tax. Add lines 5 and 6	7		
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	8		
9	Household employment taxes. Attach Schedule H	9		
10	Reserved for future use	10		
11	Additional Medicare Tax. Attach Form 8959	11		
12	Net investment income tax. Attach Form 8960	12		
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13		
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14		
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15		
16	Recapture of low-income housing credit. Attach Form 8611	16		

(continued on page 2)

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

3,438

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue ServiceProfit 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 SAM GARDENIA	Social security number (SSN) 400-00-1212
A Principal business or profession, including product or service (see instructions) DESIGNER	B Enter code from instructions 5 4 1 3 1 0
C Business name. If no separate business name, leave blank. ENERGY BUILD	D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) 654 W 3RD ST City, town or post office, state, and ZIP code ANYTOWN KY 41011	
F Accounting method: (1) ☒ 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 . ☒ 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 ☐ 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	35,235
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	35,235
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	35,235
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	35,235

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

8 Advertising	8		18 Office expense (see instructions)	18	1,000
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	2,500
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	6,532
15 Insurance (other than health)	15	550	23 Taxes and licenses	23	200
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	125	25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		27b Other expenses (from line 48)	27b	
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	24,328			
32 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.		

Part III	Cost of Goods Sold (see instructions)
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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 4	42	

Part IV **Information on Your Vehicle.** Complete this part **only** 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.

48	Total other expenses. Enter here and on line 27b	48
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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)

Social security number of person
with **self-employment** income

SAM GARDENIA

400-00-1212

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

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

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

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

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

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order**2**

24,328

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

24,328

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

22,467

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here**4b****c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue**4c**

22,467

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income**5a****b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-**5b****6** Add lines 4c and 5b**6**

22,467

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2025**7**

\$ 176,100

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$176,100 or more, skip lines 8b through 10, and go to line 11**8a**

105,878

b Unreported tips subject to social security tax from Form 4137, line 10**8b****c** Wages subject to social security tax from Form 8919, line 10**8c****d** Add lines 8a, 8b, and 8c**8d**

105,878

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11**9**

62,722

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

2,786

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

652

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**

3,438

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**

1,719

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2025 Created 5/7/25

DRAFT — DO NOT FILE

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 income¹ wasn't more than \$10,860, **or (b)** your net farm profits² were less than \$7,840.

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

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$7,840 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 ($\frac{2}{3}$) 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.

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

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.

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

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.**2025**Attachment
Sequence No. **55**

Name(s) shown on return

SAM GARDENIA

Your taxpayer identification number

400001212

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	ENERGY BUILD	541310	24,328
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2 24,328	
3	Qualified business net (loss) carryforward from the prior year	3 (0)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4 24,328	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5 4,865.60
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6 0	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 (0)	
8	Total qualified REIT dividends and PTP income. 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 income limitation. Add lines 5 and 9		10 4,865.60
11	Taxable income before qualified business income deduction (see instructions)	11 106,695	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12 0	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 106,695	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 21,339
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		15 4,865.60
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 (0)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 (0)

Form **7206**Department of the Treasury
Internal Revenue Service**Self-Employed Health Insurance Deduction**

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

Go to www.irs.gov/Form7206 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **206**

Name(s) shown on return

SAM GARDENIA

Your taxpayer identification number

400-00-1212

Note: Use a separate Form 7206 for each trade or business under which an insurance plan is established.

1	Enter the total amount paid in 2025 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2025 for you, your spouse, and your dependents. But don't include the following. See instructions	1	1,000
	<ul style="list-style-type: none"> • Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2025. • Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were nontaxable because you are a retired public safety officer. See instructions. • Any payments for qualified long-term care insurance (see line 2). 		
2	For coverage under a qualified long-term care insurance contract, enter for each person covered the smaller of (a) or (b).		
	(a) Total payments made for that person during the year.		
	(b) The amount shown below. Use the person's age at the end of the tax year.		
	\$480— if that person is age 40 or younger		
	\$900— if age 41 to 50		
	\$1,800— if age 51 to 60		
	\$4,810— if age 61 to 70		
	\$6,020— if age 71 or older		
	Note: The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. Don't include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2025. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts		
3	Add lines 1 and 2	3	1,000
4	Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11	4	24,328
5	Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). Don't include any net losses shown on these schedules	5	24,328
6	Divide line 4 by line 5	6	1.00000
7	Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6	7	1,719
8	Subtract line 7 from line 4	8	22,609
9	Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established	9	
10	Subtract line 9 from line 8	10	22,609
11	Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established	11	
12	Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above	12	
13	Subtract line 12 from line 10 or 11, whichever applies	13	22,609
14	Self-employed health insurance deduction. Enter the smaller of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. Don't include this amount when figuring any medical expense deduction on Schedule A (Form 1040)	14	1,000

*If you used either optional method to figure your net earnings from self-employment from any business, don't enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Part I, line 4b.

****Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income.

Partner's Report of Property Distributed by a Partnership

OMB No. 1545-0123

Attachment
Sequence No. **217**

Attach to your tax return.

Go to www.irs.gov/Form7217 for instructions and the latest information.

Partner's name SAM GARDENIA	Partner's TIN 400-00-1212
Distributing partnership's name ENERGY BUILD	Distributing partnership's EIN 00-1040012
Date property was distributed to partner 3/1/2025	

Part I **Aggregate Basis of Distributed Property on Distribution Date.** File a separate form for each date a partner received distributed property.

1	Was this distribution in complete liquidation of the partner's interest in the partnership?	☐ Yes ☒ No
2	Was any part of the distribution treated as a sale or exchange under section 751(b)?	☐ Yes ☒ No
3	Partnership's aggregate basis in distributed property (taking into account any basis adjustments under section 732(d), 734(b), or 743(b)) immediately before the distribution. This line should equal the total of Part II, line B, column (b)	\$ 32,507
4	Adjusted basis of the partner's interest in the partnership immediately before the distribution	\$ 10,000
5a	Cash received in the distribution	\$ 4,000
b	Fair market value of marketable securities (as defined in section 731(c)) received in the distribution	\$
c	Add lines 5a and 5b	\$ 4,000
6	Enter the smaller of line 4 or line 5c	\$ 4,000
7	Gain recognized. Subtract line 6 from line 5c. If zero, enter -0- and go to line 9	\$ 0
8	Is U.S. tax required to be paid on the gain entered on line 7?	☐ Yes ☐ No
9	Partner's basis in partnership interest reduced by cash received in the distribution. Subtract line 5a from line 4. If zero or less, enter -0-. See instructions if you recognized gain under section 737 as a result of the distribution	\$ 6,000
10	Aggregate basis to be allocated to the distributed property. For a non-liquidating distribution, enter the smaller of line 3 or line 9. For a liquidating distribution, enter the amount from line 9. Line 10 should equal the total of Part II, line B, column (e)	\$ 6,000

Part II

Allocation of Basis of Distributed Property

(a) Description of distributed property (If applicable, include property code. See Pub. 946, Appendix B.)	(b) Partnership's basis in distributed property immediately before the distribution	(c) Check applicable box(es) below. See instructions.					(d) FMV of distributed property	(e) Partner's basis in distributed property after application of section 732
		(i) 732(d)	(ii) 732(f)	(iii) 734(b)	(iv) 743(b)	(v) Reserved for future use		
1 CASH	\$ 32,507	☐	☐	☒	☐	☐	\$	\$ 4,000
2	\$	☐	☐	☐	☐	☐	\$	\$
3	\$	☐	☐	☐	☐	☐	\$	\$
4	\$	☐	☐	☐	☐	☐	\$	\$
5	\$	☐	☐	☐	☐	☐	\$	\$
6	\$	☐	☐	☐	☐	☐	\$	\$
7	\$	☐	☐	☐	☐	☐	\$	\$
8	\$	☐	☐	☐	☐	☐	\$	\$
9	\$	☐	☐	☐	☐	☐	\$	\$
10	\$	☐	☐	☐	☐	☐	\$	\$
11	\$	☐	☐	☐	☐	☐	\$	\$
12	\$	☐	☐	☐	☐	☐	\$	\$
13	\$	☐	☐	☐	☐	☐	\$	\$
14	\$	☐	☐	☐	☐	☐	\$	\$
15	\$	☐	☐	☐	☐	☐	\$	\$
16	\$	☐	☐	☐	☐	☐	\$	\$
17	\$	☐	☐	☐	☐	☐	\$	\$
18	\$	☐	☐	☐	☐	☐	\$	\$
19	\$	☐	☐	☐	☐	☐	\$	\$
20	\$	☐	☐	☐	☐	☐	\$	\$
21	\$	☐	☐	☐	☐	☐	\$	\$
22	\$	☐	☐	☐	☐	☐	\$	\$
23	\$	☐	☐	☐	☐	☐	\$	\$
24	\$	☐	☐	☐	☐	☐	\$	\$
25	\$	☐	☐	☐	☐	☐	\$	\$
26	\$	☐	☐	☐	☐	☐	\$	\$
27	\$	☐	☐	☐	☐	☐	\$	\$
28	\$	☐	☐	☐	☐	☐	\$	\$
29	\$	☐	☐	☐	☐	☐	\$	\$
30	\$	☐	☐	☐	☐	☐	\$	\$
A If applicable, enter any totals from any attached Parts II. See instructions	\$						\$	\$
B Totals for all items	\$ 32,507						\$	\$ 4,000

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">400-00-1212</div>		OMB No. 1545-0029		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) <div style="text-align: center;">00-0000011</div>				1 Wages, tips, other compensation <div style="text-align: right;">100,836</div>		2 Federal income tax withheld <div style="text-align: right;">14,444</div>					
c Employer's name, address, and ZIP code DESIGN LLC 426 BUILD ST ANYTOWN, KY 41011				3 Social security wages <div style="text-align: right;">105,878</div>		4 Social security tax withheld <div style="text-align: right;">6,564</div>					
				5 Medicare wages and tips <div style="text-align: right;">105,878</div>		6 Medicare tax withheld <div style="text-align: right;">1,535</div>					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. SAM GARDENIA 231 RED RUN STREET ANYTOWN, KY 41011 f Employee's address and ZIP code				11 Nonqualified plans		12a See instructions for box 12 <div style="display: flex; justify-content: space-between;"> DD 10,315 </div>					
				13 <div style="display: flex; justify-content: space-around; font-size: 0.8em;"> Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐ </div>		12b					
				14 Other		12c					
						12d					
15 State Employer's state ID number <div style="display: flex; justify-content: space-between;"> KY 00-0000056 </div>		16 State wages, tips, etc. <div style="text-align: right;">100,836</div>		17 State income tax <div style="text-align: right;">3,420</div>		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2025

Department of the Treasury — Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.