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

Test Scenario 12 includes the following forms:

- **Form 1040**
- **Form 1040 Schedule 1**
- **Form 1040 Schedule 2**
- **Form 1040 Schedule 3**
- **Form 1040 Schedule C**
- **Form 1040 Schedule SE**
- **Form 3800**
- **Form 3800 Schedule A**
- **Form 4562-B**
- **Form 7205**
- **Form 7207**
- **Form 7220**
- **Form W-2**
- **Binary Attachment ("Schedule A Form 3800" signature)**
- **Binary Attachment (Form 3800 Schedule A statement)**
- **Binary Attachment (Form 7205 certification)**
- **Binary Attachment (Form 7207 Designer Allocation)**

Form 1040 — U.S. Individual Income Tax Return 2026

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

For the year Jan. 1–Dec. 31, 2026, or other tax year beginning 1/1, 2026, ending 12/31, 20 26 | 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
SAM	GARDENIA	400 00 1212
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. 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 2026. ☐

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

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

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	100,836
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	100,836
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	8,661
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**				9	109,497
10	Adjustments to income from Schedule 1, line 26				10	612
11a	Subtract line 10 from line 9. This is your **adjusted gross income**				11a	108,885

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Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	108,885
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	16,100
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	16,100
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**	15	92,785
16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	16	15,125
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	15,125
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	10,000
21	Add lines 19 and 20	21	10,000
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	5,125
23	Additional taxes, including self-employment tax, from Schedule 2, line 21	23	1,224
24a	Add lines 22 and 23. This is your **total tax**	24a	6,349
24b	Enter amount from Form 1062, line 15	24b	
24c	Add lines 24a and 24b	24c	6,349

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	14,444		
25b	Form(s) 1099	25b			
25c	Other forms (see instructions)	25c			
25d	Add lines 25a through 25c			25d	14,444
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	14,444

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	8,095
35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐	35a	8,095
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.)

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

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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: SAM GARDENIA

Your social security number: 400-00-1212

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	8,661
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	8,661

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	612
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	612

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SCHEDULE 2 (Form 1040)
Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074
2026
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:			
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**	1,224
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**	1,224

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**	1,224

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SCHEDULE 3 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2026

Attachment Sequence No. **03**

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

Your social security number: 400-00-1212

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	
5a	Residential clean energy credit from Form 5695, line 3			5a	
5b	Reserved for future use			5b	
6	Other nonrefundable credits:				
6a	General business credit. Attach Form 3800	6a	10,000		
6b	Credit for prior year minimum tax. Attach Form 8801	6b			
6c	Adoption credit. Attach Form 8839	6c			
6d	Credit for the elderly or disabled. Attach Schedule R	6d			
6e	Reserved for future use	6e			
6f	Clean vehicle credit. Attach Form 8936	6f			
6g	Mortgage interest credit. Attach Form 8396	6g			
6h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
6i	Qualified electric vehicle credit. Attach Form 8834	6i			
6j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
6k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
6l	Amount on Form 8978, line 14. See instructions	6l			
6m	Credit for previously owned clean vehicles. Attach Form 8936	6m			
6z	Other nonrefundable credits. List type and amount: _____	6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	10,000
8	Add lines 1 through 4, 5a, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	10,000

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962			9	
10	Amount paid with request for extension to file (see instructions)			10	
11	Excess social security and tier 1 RRTA tax withheld			11	
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
13a	Form 2439	13a			
13b	Section 1341 credit for repayment of amounts included in income from earlier years	13b			
13c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c			
13d	Deferred amount of net 965 tax liability (see instructions)	13d			
13e	Total section 1062 applicable net tax liability. Enter amount from Form 1062, line 14	13e			
13z	Other refundable credits (see instructions): _____	13z			
14	Total other payments or refundable credits. Add lines 13a through 13z			14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			15	

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SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to *www.irs.gov/ScheduleC* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
SAM GARDENIA	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. Number and street. If you have a post office box, see instructions.
654 W 3RD ST

Apt. no.

City, town, or post office	State	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 2026? If "No," see instructions for limit on losses . . ☑ **Yes** ☐ **No**

H If you started or acquired this business during 2026, check here . . . . . ☐

I Did you make any payments in 2026 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	25,235
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	25,235
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	25,235
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	25,235

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	
				20	Rent or lease (see instructions):		
10	Commissions and fees	10		20a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		20b	Other business property	20b	2,500
12	Depletion	12		21	Repairs and maintenance	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III)	22	6,532
				23	Taxes and licenses	23	200
14	Employee benefit programs (other than on line 19)	14		24	Travel and meals:		
				24a	Travel	24a	
15	Insurance (other than health)	15	550	24b	Deductible meals (see instructions)	24b	
16	Interest (see instructions):			25	Utilities	25	
16a	Mortgage (paid to banks, etc.)	16a		26	Wages (less employment credits)	26	
16b	Vehicle loan	16b		27a	Energy efficient commercial buildings deduction (attach Form 7205)	27a	5,000
16c	Other	16c					
17	Legal and professional services	17	125	27b	Other expenses (from line 48)	27b	667
28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b					28	16,574
29	Tentative profit or (loss). Subtract line 28 from line 7					29	8,661
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	
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	8,661
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked box 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 box 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)

33 Method(s) used to value closing inventory: 33a ☐ Cost 33b ☐ Lower of cost or market 33c ☐ 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 2026, enter the number of miles you used your vehicle for:

44a Business _____ 44b Commuting (see instructions) _____ 44c 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

47b 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.

FORM 4562-B AMORTIZATION OF BUSINESS STARTUP COSTS	667

48 **Total other expenses.** Enter here and on line 27b 48 667

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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

2026

Attachment Sequence No. **17**

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

Social security number of person with **self-employment** income
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**	
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**	8,661
3	Combine lines 1a, 1b, and 2		**3**	8,661
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**	7,998
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**	7,998
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**	
6	Add lines 4c and 5b		**6**	7,998
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**	105,878	
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**	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**	78,622
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)		**10**	992
11	Multiply line 6 by 2.9% (0.029)		**11**	232
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**	1,224
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**	612	

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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.

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Form **3800**

Department of the Treasury
Internal Revenue Service

General Business Credit

Go to *www.irs.gov/Form3800* for instructions and the latest information.
You must include all pages of Form 3800 with your return.

OMB No. 1545-0074

2026

Attachment Sequence No. **22**

Name(s) shown on return: SAM GARDENIA

Identifying number: 400-00-1212

A	**Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions	**A**	☐ Yes ☐ No
B	**(i)** Did you make an entry in Part III, column (f)?	**B(i)**	☑ Yes ☐ No
	(ii) If "Yes," enter the number of transfer election statements attached to your return	**B(ii)**	1

Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

1	Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f)	1	10,000
2	Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included in line 2, column (f); and Part IV, line 6, column (d)	2	
3	Enter the portion of line 2 allowed for 2026	3	
4	Enter the portion of Part IV, line 6, column (f), that is from carryforwards to 2026	4	
	Check this box if the carryforward was changed or revised from the original reported amount ☐		
5	Enter the portion of Part IV, line 6, column (f), that is from carrybacks from 2027	5	
6	Add lines 1, 3, 4, and 5	6	10,000

Part II Figuring Credit Allowed After Limitations

Section A—Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z. • Corporations. Enter the amount from Form 1120, Schedule J, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.	7	16,147
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	8	
9	Add lines 7 and 8	9	16,147
10a	Foreign tax credit	10a	
10b	Certain allowable credits (see instructions)	10b	
10c	Add lines 10a and 10b	10c	
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	16,147
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	16,147
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over $25,000. See instructions	13	0
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14	
15	Enter the greater of line 13 or line 14	15	0
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	16,147
17	Enter the **smaller** of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1) **C corporations:** See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	10,000

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Part II Figuring Credit Allowed After Limitations *(continued)*

Section B—Figuring Section 38(c)(2) Empowerment Zone and Renewal Community Employment Credit Allowed

Note: If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	**18**	
19	Enter the greater of line 13 or line 18	**19**	
20	Subtract line 19 from line 11. If zero or less, enter -0-	**20**	
21	Subtract line 17 from line 20. If zero or less, enter -0-	**21**	
22	Combine the amounts from Part III, line 3, column (e), with the amount from Part IV, line 3, column (f)	**22**	
23	Passive activity credit from Part III, line 3, column (d), plus the amount from Part IV, line 3, column (d)	**23**	
24	Enter the applicable passive activity credit allowed for 2026. See instructions	**24**	
25	Add lines 22 and 24	**25**	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	**26**	0

Section C—Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)

27	Subtract line 13 from line 11. If zero or less, enter -0-	**27**	16,147
28	Add lines 17 and 26	**28**	10,000
29	Subtract line 28 from line 27. If zero or less, enter -0-	**29**	6,147
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions	**30**	0
31	Reserved for future use	**31**	
32	Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). Also, include passive specified credit carryovers from Part IV, line 5, column (d). See instructions	**32**	
33	Enter the applicable passive activity credits allowed for 2026. See instructions	**33**	
34	Carryforward of business credit to 2026. If completing Part IV and carrying forward a business credit(s), see instructions	**34**	
	Check this box if the carryforward was changed or revised from the original reported amount ☐		
35	Carryback of business credit from 2027. If completing Part IV and carrying back a business credit(s), see instructions	**35**	
36	Add lines 30, 33, 34, and 35	**36**	0
37	Enter the **smaller** of line 29 or line 36. This is the amount allowed for specified credits	**37**	0

Section D—Credits Allowed After Limitations

38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	**38**	10,000

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Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

	Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) **or** column (g) minus column (i)
1a	Form 3468, Part II										
1b	Form 7207		PG0012300005				10,000	10,000			10,000
1c	Form 6765										
1d	Form 3468, Part III										
1e	Form 8826										
1f	Form 8835, Part II										
1g	Form 7210										
1h	Form 8820										
1i	Form 8874										
1j	Form 8881, Part I										
1k	Form 8882										
1l	Form 8864 (diesel)										
1m	Form 8896										
1n	Form 8906										
1o	Form 3468, Part IV										
1p	Form 8908										
1q	Form 7218, Part II										
1r	Reserved										
1s	Form 8911, Part I										
1t	Form 8830										
1u	Form 7213, Part II										
1v	Form 3468, Part V										
1w	Form 8932										
1x	Form 8933										

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Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. *(continued)*

	Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) **or** column (g) minus column (i)
1y	Form 8936, Part II										
1z	Reserved										
1aa	Form 8936, Part V										
1bb	Form 8904										
1cc	Form 7213, Part I										
1dd	Form 8881, Part II										
1ee	Form 8881, Part III										
1ff	Reserved										
1gg	Form 7211, Part II										
1hh	Reserved										
1ii	Reserved										
1zz	Other credits										
2	Add lines 1a–1zz						10,000	10,000			10,000
3	Form 8844										
4	**Specified credits:**										
4a	Form 3468, Part VI										
4b	Form 5884										
4c	Reserved										
4d	Form 8586										
4e	Form 8835, Part II										
4f	Form 8846										
4g	Form 8900										
4h	Form 8941										
4i	Form 6765 (ESB)										

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Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. *(continued)*

	Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) **or** column (g) minus column (i)
4j	Form 8994										
4k	Form 3468, Part VII										
4l	Reserved										
4m	Reserved										
4z	Other specified credits										
5	Add lines 4a–4z										
6	Add lines 2, 3, and 5						10,000	10,000			10,000

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Part IV **Carryovers of General Business Credits (GBCs)** (see instructions)

	Credits carried over to tax year 2026	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover				(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2027. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
					Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II		
					(d) **Before** the passive activity limitations	(e) **After** the passive activity limitations				
1a	Form 3468, Part II									
1b	Form 7207									
1c	Form 6765									
1d	Form 3468, Part III									
1e	Form 8826									
1f	Form 8835, Part II									
1g	Form 7210									
1h	Form 8820									
1i	Form 8874									
1j	Form 8881, Part I									
1k	Form 8882									
1l	Form 8864									
1m	Form 8896									
1n	Form 8906									
1o	Form 3468, Part IV									
1p	Form 8908									
1q	Form 7218, Part II									
1r	Reserved									
1s	Form 8911									
1t	Form 8830									
1u	Form 7213, Part II									
1v	Form 3468, Part V									
1w	Form 8932									
1x	Form 8933									

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Part IV **Carryovers of General Business Credits (GBCs)** (see instructions) *(continued)*

	Credits carried over to tax year 2026 **Note:** Credits on lines 2a through 2x are expired. Only carryforwards are allowed.	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover				(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2027. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
					Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II		
					(d) **Before** the passive activity limitations	(e) **After** the passive activity limitations				
1y	Form 8936, Part II									
1z	Reserved									
1aa	Form 8936, Part V									
1bb	Form 8904									
1cc	Form 7213, Part I									
1dd	Form 8881, Part II									
1ee	Form 8881, Part III									
1ff	Form 8864 (SAF)									
1gg	Form 7211, Part II									
1hh	Reserved									
1ii	Reserved									
1jj	Reserved									
1zz	Other									
2a	Form 5884-A									
2b	Form 8586 (pre-2008)									
2c	Form 8845									
2d	Form 8907									
2e	Form 8909									
2f	Form 8923									
2g	Form 8834									
2h	Form 8931									
2i	Form 1065-B									
2j	Form 5884 (pre-2007)									
2k	Reserved									

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Part IV **Carryovers of General Business Credits (GBCs)** (see instructions) *(continued)*

	Credits carried over to tax year 2026	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover				(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2027. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
					Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II		
					(d) **Before** the passive activity limitations	(e) **After** the passive activity limitations				
2l	Form 8846 (pre-2007)									
2m	Form 8900 (pre-2008)									
2n	Reserved									
2o	Form 5884-A, Section A									
2p	Form 5884-A, Section B									
2q	Form 5884-A, Section A									
2r	Form 5884-A, Section B									
2s	Form 5884-B									
2t	Form 8847									
2u	Form 8861									
2v	Reserved									
2w	Form 8942									
2x	Form 8910									
2y	Reserved									
2z	Reserved									
2zz	Other credits (see inst.)									
3	Form 8844									
4	**Specified credits:**									
4a	Form 3468, Part VI									
4b	Form 5884									
4c	Form 6478									
4d	Form 8586 (post-2007)									
4e	Form 8835									
4f	Form 8846									

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Part IV **Carryovers of General Business Credits (GBCs)** (see instructions) *(continued)*

	Credits carried over to tax year 2026	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover				(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2027. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
					Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II		
					(d) **Before** the passive activity limitations	(e) **After** the passive activity limitations				
4g	Form 8900									
4h	Form 8941									
4i	Form 6765 ESB credit									
4j	Form 8994									
4k	Form 3468, Part VII (post-2007)									
4l	Reserved									
4m	Reserved									
4y	ESBC (see inst.)									
4z	Other specified credits									
5	Add lines 4a–4z									
6	Add lines 1a through 2zz									
7	Add lines 3, 5, and 6									

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Part V **Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.**

	(a) Part III line number	(b) Elective payment or transfer registration number	EIN (c)(1) Pass-through entity EIN	EIN (c)(2) Transferor entity EIN	Credits subject to the passive activity limit: Before applying the limit (d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased	(d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	Not subject to the limit (e) Credits other than transfer election credits	(f)(1) Transfer election credits sold
1						( )				(
2						( )				(
3						( )				(
4						( )				(
5						( )				( )
6						( )				( )
7						( )				( )
8						( )				( )
9						( )				( )
10						( )				( )

	(f)(2) Purchased transfer election credits not subject to passive activity limit	(g) Combine columns (d)(4), (e), (f)(1), and (f)(2)	(h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election	(h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE)	(i)(1) Amount of column (h)(2) applied against tax in Part II	(i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II	(j) Net EPE amount. Subtract column (i)(2) from column (h)(1)	) (k) Carryforward to 2027. Subtract column (i)(1) from column (h)(2))
1								)
2								
3								
4								
5								
6								
7								
8								
9								
10								

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Part VI **Breakdown of Aggregate Amounts in Part IV** (see instructions)

	(a) Line number from Part IV	(b) Originating tax year	(c) Pass-through entity EIN	Carryover				(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2027. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
				Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II		
				(d) **Before** the passive activity limitations	(e) **After** the passive activity limitations				
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									

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Form **4562-B**
(December 2026)
Department of the Treasury
Internal Revenue Service

Amortization

Attach to your return.
Go to *www.irs.gov/Form4562B* for instructions and the latest information.

OMB No. 1545-0172

Attachment Sequence No. **179A**

Name(s) shown on return	Business or activity to which this form relates	**Identification number**
SAM GARDENIA		400-00-1212

1 Amortization of costs that began during your current tax year (see instructions):

(a) Description of costs (see instructions for allowed entries)	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
BUSINESS START COSTS	01/01/2026	10,000	195	15 YR	667

2	Amortization of costs that began before your current tax year	**2**	
3	Total. Add amounts from line 1, column (f), and line 2. See the instructions on where to report . . .	**3**	667

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Form **7207**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Advanced Manufacturing Production Credit

Go to *www.irs.gov/Form7207* for instructions and the latest information.

OMB No. 1545-0123

Attachment Sequence No. **207**

Name (as shown on your income tax return): SAM GARDENIA

Identifying number: 400-00-1212

Part I Facility Information

1 If making an elective payment election or transfer election, enter the IRS-issued registration number of the facility: PG0012300001

2 Date the facility was placed in service (MM/DD/YYYY): 02/07/2025

3a Address of the facility (if applicable): 7207 MAIN ST, ANYTOWN, KY 41011

b If different than filer, enter (**i**) owner's name _____ and (**ii**) owner's TIN _____.

4 Coordinates. **(i)** Latitude: + 39.087877 **(ii)** Longitude: - 084.509872
Enter a "+" (plus) or "-" (minus) sign in the first box.

5 Check to indicate whether the election under section 45X(a)(3)(B) has been made for this tax year . . . Yes ☐ No ☐

6 Check to indicate whether eligible components include property produced at a facility taken into account for which a credit under section 48C is being claimed. See instructions . . . . . Yes ☐ No ☐

Part II Eligible Components

Components produced by you in the United States and sold in your trade or business during your tax year to unrelated persons (unless the election under section 45X(a)(3)(B) has been made). See instructions.

1 Solar Energy Components

	(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Lines 1a and 1e: aggregate capacity (see instructions) Lines 1b–1d, 1f, and 1g: number of units specified in column (b)	(e) Amount of credit (column (c) multiplied by column (d))
a	Thin film photovoltaic cell or crystalline photovoltaic cell	Capacity in direct current watts	$ 0.04	250,000	$ 10,000
b	Photovoltaic wafer	Square meter	$ 12.00		$
c	Solar grade polysilicon	Kilogram	$ 3.00		$
d	Polymeric backsheet	Square meter	$ 0.40		$
e	Solar module	Capacity in direct current watts	$ 0.07		$
f	Torque tube (for solar tracking device)	Kilogram	$ 0.87		$
g	Structural fastener (for solar tracking device)	Kilogram	$ 2.28		$

2 Wind Energy Components

	(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Line 2a: sales price from Part III Lines 2b–2f: aggregate capacity (see instructions)	(e) Amount of credit (column (c) multiplied by column (d))
a	Related offshore wind vessel(s) from Part III	Sales price of vessel	10% (0.10)	$	$
b	Blade	Total rated capacity (expressed on a per watt basis) of the completed wind turbine for which such component is designed	$ 0.02		$
c	Nacelle		$ 0.05		$
d	Tower		$ 0.03		$
e	Offshore wind foundation which uses a fixed platform		$ 0.02		$
f	Offshore wind foundation which uses a floating platform		$ 0.04		$

Part II Eligible Components *(continued)*

Components produced by you in the United States and sold in your trade or business during your tax year to unrelated persons (unless the election under section 45X(a)(3)(B) has been made). See instructions.

3 Inverter Components

	(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Lines 3a–3f: aggregate capacity (see instructions)	(e) Amount of credit (column (c) multiplied by column (d))
a	Central inverter	Capacity expressed on a per alternating current watt basis	$ 0.0025		$
b	Utility inverter		$ 0.015		$
c	Commercial inverter		$ 0.02		$
d	Residential inverter		$ 0.065		$
e	Microinverter		$ 0.11		$
f	Distributed wind inverter		$ 0.11		$

4 Electrode Active Materials

	(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Costs incurred (as indicated in column (b))	(e) Amount of credit (column (c) multiplied by column (d))
a	Electrode active materials	Costs incurred by taxpayer with respect to the production of electrode active materials	10% (0.10)	$	$

5 Battery Components

	(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Lines 5a–5c: aggregate capacity (see instructions)	(e) Amount of credit (column (c) multiplied by column (d))
a	Battery cell	Capacity expressed on a kilowatt-hour basis (limitations apply; see instructions)	$ 35.00		$
b	Battery module which uses battery cells		$ 10.00		$
c	Battery module which does not use battery cells		$ 45.00		$

6 Critical Minerals

	(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Line 6a: amount from Part IV, line 74 Line 6b: (see instructions)	(e) Amount of credit (column (c) multiplied by column (d))
a	Applicable critical minerals from Part IV	Costs incurred by taxpayer with respect to the production of such minerals	10% (0.10)	$	$
b	Metallurgical coal		2.5% (0.025)	$	$

7 Advanced Manufacturing Production Credit From Other Entities

	Advanced manufacturing production credit from partnerships, S corporations, estates, and trusts	7	$

8 Advanced Manufacturing Production Credit

a	Add amounts in column (e), lines 1 through 7. Estates and trusts, go to line 8b. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1b	8a	$ 10,000
b	Amount allocated to beneficiaries of the estate or trust (see instructions)	8b	$
c	Estates and trusts, subtract line 8b from line 8a. Report this amount on Form 3800, Part III, line 1b	8c	$

Part III Related Offshore Wind Vessels

Provide information for each produced vessel sold during the current tax year. Attach additional Parts III for additional vessels, if necessary. After completing the information for all vessels, total the sales prices and enter on Part II, line 2a, column (d). See instructions.

	Name of vessel	Purpose of vessel	Official number of vessel	New or retrofitted		Sales price
				New	Retrofitted	
1						$
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						$
31						$
32						$
33						$
34						$
35						$
36						$
37						$
38						$
39						$
40						$
41						$
42						$
43						$
44						$
45						$
46						$
47						$
48						$
49						$

Total of sales prices on lines 1 through 49

Total of all Parts III. Enter here and on Part II, line 2a, column (d) . . . . . $

Part IV Costs of Producing Applicable Critical Minerals in Current Tax Year

	For each applicable critical mineral produced and sold by you in the current tax year, enter the costs incurred by you with respect to the production of such mineral. See instructions.	**Costs incurred** (by you in the production of applicable critical minerals)
1	Aluminum converted from bauxite to a minimum purity of 99% alumina by mass	$
2	Aluminum purified to a minimum purity of 99.9% aluminum by mass	$
3	Antimony converted to antimony trisulfide concentrate with a minimum purity of 90% antimony trisulfide by mass	$
4	Antimony purified to a minimum purity of 99.65% antimony by mass	$
5	Arsenic purified to a minimum purity of 99% by mass	$
6	Barite purified to a minimum purity of 80% barite by mass	$
7	Beryllium converted to copper-beryllium master alloy	$
8	Beryllium purified to a minimum purity of 99% beryllium by mass	$
9	Bismuth purified to a minimum purity of 99% by mass	$
10	Cerium converted to cerium oxide which is purified to a minimum purity of 99.9% cerium oxide by mass	$
11	Cerium purified to a minimum purity of 99% cerium by mass	$
12	Cesium converted to cesium formate or cesium carbonate	$
13	Cesium purified to a minimum purity of 99% cesium by mass	$
14	Chromium converted to ferrochromium consisting of not less than 60% chromium by mass	$
15	Chromium purified to a minimum purity of 99% chromium by mass	$
16	Cobalt converted to cobalt sulfate	$
17	Cobalt purified to a minimum purity of 99.6% cobalt by mass	$
18	Dysprosium converted to not less than 99% pure dysprosium iron alloy by mass	$
19	Dysprosium purified to a minimum purity of 99% dysprosium by mass	$
20	Erbium purified to a minimum purity of 99% by mass	$
21	Europium converted to europium oxide which is purified to a minimum purity of 99.9% europium oxide by mass	$
22	Europium purified to a minimum purity of 99% by mass	$
23	Fluorspar converted to fluorspar which is purified to a minimum purity of 97% calcium fluoride by mass	$
24	Fluorspar purified to a minimum purity of 99% fluorspar by mass	$
25	Gadolinium converted to gadolinium oxide which is purified to a minimum purity of 99.9% gadolinium oxide by mass	$
26	Gadolinium purified to a minimum purity of 99.9% gadolinium by mass	$
27	Gallium purified to a minimum purity of 99% by mass	$
28	Germanium converted to germanium tetrachloride	$
29	Germanium purified to a minimum purity of 99.99% germanium by mass	$
30	Graphite purified to a minimum purity of 99.9% graphitic carbon by mass	$
31	Hafnium purified to a minimum purity of 99% by mass	$
32	Holmium purified to a minimum purity of 99% by mass	$
33	Indium converted to indium tin oxide	$
34	Indium converted to indium oxide which is purified to a minimum purity of 99.9% indium oxide by mass	$
35	Indium purified to a minimum purity of 99% indium by mass	$
36	Iridium purified to a minimum purity of 99% by mass	$
37	Lanthanum purified to a minimum purity of 99% by mass	$
38	Lithium converted to lithium carbonate or lithium hydroxide	$
39	Lithium purified to a minimum purity of 99.9% lithium by mass	$
40	Lutetium purified to a minimum purity of 99% by mass	$
41	Magnesium purified to a minimum purity of 99% by mass	$
42	Manganese converted to manganese sulphate	$
43	Manganese purified to a minimum purity of 99.7% manganese by mass	$
44	Neodymium converted to neodymium-praseodymium oxide which is purified to a minimum purity of 99% neodymium-praseodymium oxide by mass	$
45	Neodymium converted to neodymium oxide which is purified to a minimum purity of 99.5% neodymium oxide by mass	$
46	Neodymium purified to a minimum purity of 99.9% neodymium by mass	$
47	Nickel converted to nickel sulphate	$
48	Nickel purified to a minimum purity of 99% nickel by mass	$
49	Niobium converted to ferronibium	$
50	Niobium purified to a minimum purity of 99% niobium by mass	$

Part IV Costs of Producing Applicable Critical Minerals in Current Tax Year *(continued)*

	For each applicable critical mineral produced and sold by you in the current tax year, enter the costs incurred by you with respect to the production of such mineral. See instructions.	**Costs incurred** (by you in the production of applicable critical minerals)
51	Palladium purified to a minimum purity of 99% by mass	$
52	Platinum purified to a minimum purity of 99% by mass	$
53	Praseodymium purified to a minimum purity of 99% by mass	$
54	Rhodium purified to a minimum purity of 99% by mass	$
55	Rubidium purified to a minimum purity of 99% by mass	$
56	Ruthenium purified to a minimum purity of 99% by mass	$
57	Samarium purified to a minimum purity of 99% by mass	$
58	Scandium purified to a minimum purity of 99% by mass	$
59	Tantalum purified to a minimum purity of 99% by mass	$
60	Tellurium converted to cadmium telluride	$
61	Tellurium purified to a minimum purity of 99% tellurium by mass	$
62	Terbium purified to a minimum purity of 99% by mass	$
63	Thulium purified to a minimum purity of 99% by mass	$
64	Tin purified to a low alpha emitting tin which has a purity of greater than 99.99% by mass	$
65	Tin purified to a low alpha emitting tin which possesses an alpha emission rate of not greater than 0.01 counts per hour per centimeter square	$
66	Titanium purified to a minimum purity of 99% by mass	$
67	Tungsten converted to ammonium paratungstate or ferrotungsten	$
68	Vanadium converted to ferrovanadium or vanadium pentoxide	$
69	Ytterbium purified to a minimum purity of 99% by mass	$
70	Yttrium converted to yttrium oxide which is purified to a minimum purity of 99.999% yttrium oxide by mass	$
71	Yttrium purified to a minimum purity of 99.9% yttrium by mass	$
72	Zinc purified to a minimum purity of 99% by mass	$
73	Zirconium purified to a minimum purity of 99% by mass	$
74	**Total costs.** Enter here and on Part II, line 6a, column (d)	$

Form **7220**
(December 2025)
Department of the Treasury
Internal Revenue Service

Prevailing Wage and Apprenticeship (PWA) Verification and Corrections

Attach to your tax return.
Go to *www.irs.gov/Form7220* for instructions and the latest information.

OMB No. 1545-0123

Attachment Sequence No. **220**

Name(s) shown on return: SAM GARDENIA

Identifying number: 400-00-1212

Part I Facility/Project Information (see instructions)

1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility/project: _____

2a Description of facility/project: JOHNSON PROJECT

b Address of the facility/project (if applicable): 7205 MAIN ST ANYTOWN, KY 41011

c Coordinates: **(i)** Latitude: + 3 9 . 0 8 7 8 7 7 **(ii)** Longitude: - 0 8 4 . 5 0 9 8 7 2
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.

3 Date construction began (MM/DD/YYYY): 01/01/2025

4 Date placed in service (MM/DD/YYYY): 05/02/2026

5 Did you place the facility/project in service during the current tax year?

- ☑ **Yes.** Continue to line 6, and complete Parts II and III of this form. Do not complete Part III if you are claiming increased amounts for meeting certain PWA requirements on Form 8908 or Form 7213, Part II.
- ☐ **No.** Skip lines 6 and 9.

6 Check the box for the form on which you are claiming increased amounts for meeting certain PWA requirements:

☐ Form 3468, Part III ☐ Form 3468, Part V ☐ Form 3468, Part VI ☑ Form 7205 ☐ Form 7210
☐ Form 7211 ☐ Form 7213, Part II ☐ Form 7218 ☐ Form 8835 ☐ Form 8908
☐ Schedule A (Form 8911), Part II ☐ Form 8933

7 Was the construction, alteration, or repair work of the qualified facility/project done under a qualifying project labor agreement (PLA)?

- ☑ **Yes.**
- ☐ **No.**

8 Did you make correction payments related to the underpayment of prevailing wages?

- ☐ **Yes.** Complete Part IV.
- ☑ **No.**

9 Are you relying on the Good Faith Effort Exception of section 45(b)(8)(D)(ii)?

- ☐ **Yes.** Complete Part V.
- ☑ **No.**
- ☐ **Not applicable.** Check only if you are claiming increased amounts for meeting certain PWA requirements on Form 8908 or Form 7213, Part II.

10 Did you perform any alterations or repairs of the facility/project during any portion of the tax year?

- ☑ **Yes.** Complete Part II.
- ☐ **No.** See instructions for the required statement attesting that you made no alterations or repairs to the facility/project in the tax year.

Part II **Prevailing wages paid by you or contractor or subcontractor to laborers and mechanics on the facility/project** (see instructions)

	(a) Entity name directly employing laborers/mechanics	(b) Entity EIN	(c) Labor or work classification	(d) Number of laborers/ mechanics in classification	(e) Total hours worked	(f) Total hourly wages paid to laborers/mechanics	(g) Total bona fide fringe benefits paid to laborers/mechanics	(h) Add columns (f) and (g)
1	ELECTRICIAL CO	123456789	ELECTRICS	2	100	$ 5,000	$ 7,500	$ 12,500
2						$	$	$
3						$	$	$
4						$	$	$
5						$	$	$
6						$	$	$
7						$	$	$
8						$	$	$
9						$	$	$
10						$	$	$
11						$	$	$
12						$	$	$
13						$	$	$
14						$	$	$
15						$	$	$
16						$	$	$
17						$	$	$
18						$	$	$
19	If applicable, enter any total from any attached Parts II. See instructions					$	$	$
20	Totals for all items					$	$	$ 12,500

Part III **Apprenticeship requirements and penalties** (see instructions)

	(a) Entity name directly employing qualified apprentices	(b) Entity EIN	(c) Labor or work classification of qualified apprentices	(d) Number of qualified apprentices in classification	(e) Total labor hours worked	(f) Total hourly wages paid to qualified apprentices	(g) Total bona fide fringe benefits paid to qualified apprentices	(h) Total labor hours that did not meet the requirements of IRC 45(b)(8)(A) and (C)	(i) Penalty amount (multiply column (h) by $50)*
1						$	$		$
2						$	$		$
3						$	$		$
4						$	$		$
5						$	$		$
6						$	$		$
7						$	$		$
8						$	$		$
9						$	$		$
10						$	$		$
11						$	$		$
12						$	$		$
13						$	$		$
14						$	$		$
15						$	$		$
16						$	$		$
17	If applicable, enter any total from any attached Parts III. See instructions					$	$		$
18	Totals for all items					$	$		$

**If you have an amount in column (i), use this amount to complete Form 4255. See instructions.*

Part IV **Corrections and penalties related to failure to satisfy prevailing wage requirements** (see instructions)

	(a) Entity name directly employing laborers/mechanics	(b) Entity EIN	(c) Labor or work classification	(d) Total number of laborers/ mechanics for whom you are relying to meet the penalty waiver requirements	(e) Total number of laborers/ mechanics for whom you are reporting a penalty payment under section 45(b)(7)(B)(i)(II)	(f) Penalty Amount (multiply column (e) by $5,000)*	(g) Correction Amounts		
							(i) Total correction payments paid by you	(ii) Total interest paid	(iii) Total correction amount (add (g)(i) and (g)(ii))
1						$	$	$	$
2						$	$	$	$
3						$	$	$	$
4						$	$	$	$
5						$	$	$	$
6						$	$	$	$
7						$	$	$	$
8						$	$	$	$
9						$	$	$	$
10						$	$	$	$
11						$	$	$	$
12						$	$	$	$
13						$	$	$	$
14						$	$	$	$
15						$	$	$	$
16						$	$	$	$
17	If applicable, enter any total from any attached Parts IV. See instructions					$	$	$	$
18	Totals for all items					$	$	$	$

**If you have an amount in column (f), use this amount to complete Form 4255. See instructions.*

Part V **Good Faith Effort Exception claimed for purposes of the Apprenticeship Requirements** (see instructions)

	(a) Entity name directly employing qualified apprentices	(b) Entity EIN	(c) Labor or work classification	(d) Number of qualified apprentices requested in labor or work classification	(e) Number of hours needed to satisfy the Apprenticeship Requirements	(f) Number of hours for which qualified apprentices were requested and denied	(g) Check this box if the request was denied or partially denied	(h) Check this box if no response was received to request (as deemed denial)
1							☐	☐
2							☐	☐
3							☐	☐
4							☐	☐
5							☐	☐
6							☐	☐
7							☐	☐
8							☐	☐
9							☐	☐
10							☐	☐
11							☐	☐
12							☐	☐
13							☐	☐
14							☐	☐
15							☐	☐
16							☐	☐
17							☐	☐
18							☐	☐
19	If applicable, enter any total from any attached Parts V. See instructions							
20	Totals for all items							

SCHEDULE A (Form 3800)
(December 2025)
Department of the Treasury
Internal Revenue Service

Transfer Election Statement

Attach to your tax return.
Go to *www.irs.gov/Form3800* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **380**

Name of transferor taxpayer: SOLAR CO

Transferor's TIN: 00-0001212

Transferor's address: 123 PARK AVE, ANYTOWN, KY 41011

Name of transferee taxpayer: SAM GARDENIA

Transferee's TIN: 400-00-1212

Transferee's address: 231 RED RUN STREET

1 Check one box for the general business credit form (or form and part) that was completed and filed to determine the credit.

☐ Form 3468, Part III ☐ Form 3468, Part V ☐ Form 3468, Part VI ☑ Form 7207 ☐ Form 8933
☐ Form 7210 ☐ Form 7211 ☐ Form 7213 ☐ Form 7218
☐ Form 8835 ☐ Schedule A (Form 8911), Part II ☐ Form 8864

2 Enter the IRS-issued registration number that appears on the form corresponding to the box checked on line 1: PG0012300001

3 Enter the total amount of the credit sold by the transferor to the transferee in the current tax year . . . . $ 10,000

4 Enter the amount(s) and date(s) of payment(s) made by the transferee to the transferor for the transferred credit.

	(i) Date (MM/DD/YYYY)	**(ii)** Amount
a	10/01/2026	$ 10,000
b		$
c		$
d		$
e		$
f		$
g		$
h		$
i	Total of column (ii)	$ 10,000

5 Enter the total amount of the credit earned by the transferor for the credit indicated by the box checked on line 1 and the registration number on line 2 . . . . . $ 10,000

6 Enter the tax year ending date of the transferor (MM/DD/YYYY) 12/31/2026

			Yes	**No**
7	Does the transferor certify that it (and members of its controlled group, if any) is not related to the transferee taxpayer (or members of its controlled group) within the meaning of section 267(b) or section 707(b)(1)? .	**7**	✓	
8	Does the transferor certify that it has or will comply with all requirements of section 6418 and all guidance applicable to the transferred credit?	**8**	✓	
9	Does the transferor certify that it has provided the required minimum documentation as prescribed in Regulations section 1.6418-2(b)(5)(iv) to the transferee?	**9**	✓	
10	Does the transferee certify that it (and members of its controlled group, if any) is not related to the transferor (or members of its controlled group) within the meaning of section 267(b) or section 707(b)(1)?	**10**	✓	
11	Enter the first tax year ending date in which the specified credit portion will be taken into account by the transferee (MM/DD/YYYY) 12/31/2026			
12	Do the transferor and transferee certify and acknowledge the notification of recapture requirements under section 6418(g)(3) and the section 6418 regulations (if applicable)?	**12**	✓	

File Schedule A (Form 3800) electronically except for lines 13a and 13b. Print Schedule A (Form 3800) and complete the signature area. Save Schedule A (Form 3800) as a PDF, name the file "Schedule A Form 3800" and attach to your return.

13a **Transferor**—Under penalty of perjury, I attest that the information provided in this Transfer Election Statement is true, complete, and accurate to the best of my knowledge, that I have the authority to legally bind the transferor taxpayer, and that I have signed below as the transferor.

Signature _____ Name and title _____ Date _____

b **Transferee**—I certify that I have the authority to legally bind the transferee taxpayer, and I hereby consent to the credit transfer described in this Transfer Election Statement.

Signature _____ Name and title _____ Date _____

Form **7205**
(Rev. December 2023)
Department of the Treasury
Internal Revenue Service

Energy Efficient Commercial Buildings Deduction

Attach to your tax return.
Go to *www.irs.gov/Form7205* for instructions and the latest information.

OMB No. 1545-2004

Name(s) shown on return: SAM GARDENIA

Identifying number: 400-00-1212

Claiming deduction as (check one): ☐ Building owner ☑ Designer of energy efficient property (EEP)

Part I Building and EEP Information (see instructions)

1	(a) Address of building	(b) Date EEP placed in service (see instructions)	(c) Energy efficient commercial building property (EECBP) system computed energy savings percentage, or energy efficient building retrofit property (EEBRP) energy use intensity reduction	(d) Check if Increased Deduction Amount criteria are met (see instructions)	(e) Check if EEBRP was installed under a Qualified Retrofit Plan	(f) Potential amount per square foot	(g) Building square footage	(h) Potential section 179D deduction amount (multiply column 1(f) by column 1(g))
A	7205 MAIN ST ANYTOWN, KY 41011	05/02/2026	50%	☐	☐	1	10,000	10,000
B				☐	☐			
C				☐	☐			
D				☐	☐			

Part II Computation of Energy Efficient Commercial Buildings Deduction Amount (see instructions)

2	(a) Total per square foot amount claimed in prior years (see instructions)	(b) Subtract column 2(a) from the maximum amount allowed (see instructions)	(c) Check if the amount in column 2(b) is greater than or equal to column 1(f)	(d) If column 2(c) is checked, enter amount from column 1(h), skip column 2(e) and column 2(f) and go to column 2(g)	(e) Check if the amount from column 2(b) is less than the amount in column 1(f)	(f) If column 2(e) is checked, multiply column 2(b) by column 1(g)
A	0	1	☑	10,000	☐	
B			☐		☐	
C			☐		☐	
D			☐		☐	

	(g) Cost of EEP placed in service during the tax year (see instructions if building ownership percentage is less than 100%)	(h) Enter the greater of column 2(d) or column 2(f) (see instructions if building ownership percentage is less than 100%)	(i) Enter the lesser of column 2(g) or column 2(h)	(j) Designers enter the amount of the section 179D deduction allocated to you as the designer (see instructions)	(k) Section 179D deduction for the building (designers, enter the lesser of column 2(i) or column 2(j); building owners, enter the amount from column 2(i))
A	10,000	10,000	10,000	5,000	5,000
B					
C					
D					

3	**Total section 179D deduction.** Add amounts from column 2(k). Enter here and on the appropriate line of your return. See instructions	3	5,000

Part III Certification Information for Each Property Listed in Part I (see instructions)

4	(a) Name of Qualified Individual completing certification	(b) Date of certification	(c) Employer of Qualified Individual	(d) Address of Qualified Individual
A	JOHN SMITH	05/02/2026	PROFESSIONAL ENGINEERS	5027 1ST ST, ANYTOWN KY 410011
B				
C				
D				

Part IV Designer Allocation Information for Each Property Listed in Part I (to be completed by Designer only)

5	(a) Identified owner of building	(b) Date of allocation	(c) Name of building owner's authorized representative completing allocation	(d) Address of building owner's authorized representative
A	STEVEN JOHNSON	04/01/2026	KATIE GATES	2750 PARK ST, ANYTOWN KY 41011
B				
C				
D				

	a Employee's social security number: 400-00-1212	OMB No. 1545-0029	**Safe, accurate, FAST! Use** IRS e-file — Visit the IRS website at **www.irs.gov/efile**.
b Employer identification number (EIN): 00-0000011		**1** Wages, tips, other compensation: 100,836	**2** Federal income tax withheld: 14,444
c Employer's name, address, and ZIP code: DESIGN LLC 426 BUILD ST ANYTOWN, KY 41011		**3** Social security wages: 105,878	**4** Social security tax withheld: 6,564
		5 Medicare wages and tips: 105,878	**6** Medicare tax withheld: 1,535
		7 Social security tips	**8** Allocated tips
d Control number		**9**	**10** Dependent care benefits
		11 Nonqualified plans	**12a** See instructions for box 12 — Code: DD — 10,315
e Employee's first name and initial: SAM — Last name: GARDENIA — Suff.		**13** Statutory employee ☐ — Retirement plan ☒ — Third-party sick pay ☐	**12b** Code
		14a Other	**12c** Code
231 RED RUN STREET ANYTOWN, KY 41011 **f** Employee's address and ZIP code		**14b** Treasury Tipped Occupation Code(s)	**12d** Code

15 State	Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name
KY	00-0000056	100,836	3,420			

Form W-2 Wage and Tax Statement 2026 — 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.