

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

Test Scenario 3 includes the following forms:

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

Additional Information:

- Identity Protection PIN: 876534
- Taxpayer's Date of Birth is October 29, 1965.
- Taxpayer elects not to income average.
- Taxable refund amount is \$3,110.
- Taxpayer elects the Farm Optional Method on Schedule SE.
- Taxpayer is a patron in a specified agricultural cooperative.
- Taxpayer did not invest in a Qualified Opportunity Fund (QOF).

Form 1040

Department of the Treasury—Internal Revenue Service  
U.S. Individual Income Tax Return

2025

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

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

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

Your first name and middle initial Lynette Last name Heather Your social security number 400 00 1035

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. 2525 Juniper 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. Paul State ID 83347 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

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

Filing Status ☒ Single ☐ Head of household (HOH) ☐ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: ☐ If treating a nonresident alien or dual-status alien spouse as 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) <input type="checkbox"/> Yes<br>(b) <input type="checkbox"/> And in the U.S.                     | (a) <input type="checkbox"/> Yes<br>(b) <input type="checkbox"/> And in the U.S.                     | (a) <input type="checkbox"/> Yes<br>(b) <input type="checkbox"/> And in the U.S.                     | (a) <input type="checkbox"/> Yes<br>(b) <input type="checkbox"/> And in the U.S.                     |
| (6) Check if                                       | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled |
| (7) Credits                                        | <input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents       | <input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents       | <input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents       | <input type="checkbox"/> Child tax credit <input type="checkbox"/> 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  |  |
| 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. | 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  |  |
| Attach Sch. B if required.                                                                                                       | 2a  | Tax-exempt interest                                                                                                         | 2a  |  |
|                                                                                                                                  | 3a  | Qualified dividends                                                                                                         | 3a  |  |
|                                                                                                                                  | c   | Check if your child's dividends are included in <input type="checkbox"/> Line 3a <input type="checkbox"/> Line 3b           | 2   |  |
|                                                                                                                                  | 4a  | IRA distributions                                                                                                           | 4a  |  |
|                                                                                                                                  | c   | Check if (see instructions) <input type="checkbox"/> Rollover <input type="checkbox"/> QCD                                  | 2   |  |
|                                                                                                                                  | 5a  | Pensions and annuities                                                                                                      | 5a  |  |
|                                                                                                                                  | c   | Check if (see instructions) <input type="checkbox"/> Rollover <input type="checkbox"/> PSO                                  | 2   |  |
|                                                                                                                                  | 6a  | Social security benefits                                                                                                    | 6a  |  |
|                                                                                                                                  | 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: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss) |     |  |
|                                                                                                                                  | 8   | Additional income from Schedule 1, line 10                                                                                  | 8   |  |
|                                                                                                                                  | 9   | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income                                                      | 9   |  |
|                                                                                                                                  | 10  | Adjustments to income from Schedule 1, line 26                                                                              | 10  |  |
|                                                                                                                                  | 11a | Subtract line 10 from line 9. This is your adjusted gross income                                                            | 11a |  |

**Tax and Credits**

**11b** Amount from line 11a (adjusted gross income) . . . . . **11b**

**12a** Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent

**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**

**13a** Qualified business income deduction from Form 8995 or Form 8995-A . . . . . **13a**

**b** Additional deductions from Schedule 1-A, line 38 . . . . . **13b**

**14** Add lines 12e, 13a, and 13b . . . . . **14**

**15** Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income** . . . . . **15**

**16** **Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐ **16**

**17** Amount from Schedule 2, line 3 . . . . . **17**

**18** Add lines 16 and 17 . . . . . **18**

**19** Child tax credit or credit for other dependents from Schedule 8812 . . . . . **19**

**20** Amount from Schedule 3, line 8 . . . . . **20**

**21** Add lines 19 and 20 . . . . . **21**

**22** Subtract line 21 from line 18. If zero or less, enter -0- . . . . . **22**

**23** Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . . **23**

**24** Add lines 22 and 23. This is your **total tax** . . . . . **24**

**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**

**b** Form(s) 1099 . . . . . **25b**

**c** Other forms (see instructions) . . . . . **25c**

**d** Add lines 25a through 25c . . . . . **25d**

**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): **27**

**27** 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**

**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](http://www.irs.gov/Payments) or see instructions . . . . . **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

**Paid Preparer Use Only**

Preparer's name Preparer's signature Date PTIN Check if: ☐ Self-employed

Firm's name Phone no.

Firm's address Firm's EIN

☐ CORRECTED (if checked)

|                                                                                                                                                                                                                 |                                     |                                                                                     |                                              |                                                              |                             |                                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><br>Primrose Retirement Fund<br>1231 Juniper Street<br>Paul, ID 83347                  |                                     | 1 Gross distribution<br>\$ 53,778                                                   |                                              | OMB No. 1545-0119<br><br><b>2025</b>                         |                             | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>                                                                                                          |
|                                                                                                                                                                                                                 |                                     | 2a Taxable amount<br>\$ 43,100                                                      |                                              | Form <b>1099-R</b>                                           |                             |                                                                                                                                                                                                                             |
|                                                                                                                                                                                                                 |                                     | 2b Taxable amount not determined <input type="checkbox"/>                           |                                              | Total distribution <input type="checkbox"/>                  |                             | <b>Copy B</b><br><br><b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b><br><br>This information is being furnished to the IRS. |
| PAYER'S TIN<br><br>00-0000009                                                                                                                                                                                   | RECIPIENT'S TIN<br><br>400-00-1035  | 3 Capital gain (included in box 2a)<br>\$                                           |                                              | 4 Federal income tax withheld<br>\$ 3,405                    |                             |                                                                                                                                                                                                                             |
| RECIPIENT'S name<br><br>Lynette Heather<br><br>Street address (including apt. no.)<br><br>2525 Juniper Street<br><br>City or town, state or province, country, and ZIP or foreign postal code<br>Paul, ID 83347 |                                     | 5 Employee contributions/ Designated Roth contributions or insurance premiums<br>\$ |                                              | 6 Net unrealized appreciation in employer's securities<br>\$ |                             |                                                                                                                                                                                                                             |
|                                                                                                                                                                                                                 |                                     | 7 Distribution code(s)<br><br>7                                                     | IRA/ SEP/ SIMPLE<br><input type="checkbox"/> | 8 Other<br>\$                                                | %                           |                                                                                                                                                                                                                             |
|                                                                                                                                                                                                                 |                                     | 9a Your percentage of total distribution<br>%                                       |                                              | 9b Total employee contributions<br>\$                        |                             |                                                                                                                                                                                                                             |
| 10 Amount allocable to IRR within 5 years<br>\$                                                                                                                                                                 | 11 1st year of desig. Roth contrib. | 12 FATCA filing requirement<br><input type="checkbox"/>                             | 14 State tax withheld<br>\$                  | 15 State/Payer's state no.                                   | 16 State distribution<br>\$ |                                                                                                                                                                                                                             |
| Account number (see instructions)                                                                                                                                                                               |                                     | 13 Date of payment                                                                  | 17 Local tax withheld<br>\$                  | 18 Name of locality                                          | 19 Local distribution<br>\$ |                                                                                                                                                                                                                             |

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

**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](http://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

Lynette Heather

Your social security number

400-00-1035

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](http://www.irs.gov/1099k).**Part I Additional Income**

|           |                                                                                                                                                              |           |     |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|
| <b>1</b>  | Taxable refunds, credits, or offsets of state and local income taxes . . . . .                                                                               | <b>1</b>  |     |
| <b>2a</b> | Alimony received . . . . .                                                                                                                                   | <b>2a</b> |     |
| <b>b</b>  | Date of original divorce or separation agreement (see instructions): _____                                                                                   |           |     |
| <b>3</b>  | Business income or (loss). Attach Schedule C . . . . .                                                                                                       | <b>3</b>  |     |
| <b>4</b>  | Other gains or (losses). Check if any from Form(s): <input type="checkbox"/> 4797 <input type="checkbox"/> 4684 . . . . .                                    | <b>4</b>  |     |
| <b>5</b>  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .                                                        | <b>5</b>  |     |
| <b>6</b>  | Farm income or (loss). Attach Schedule F . . . . .                                                                                                           | <b>6</b>  |     |
| <b>7</b>  | Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here <input type="checkbox"/> and enter amount repaid: _____ . . . . . | <b>7</b>  |     |
| <b>8</b>  | Other income:                                                                                                                                                |           |     |
| <b>a</b>  | Net operating loss . . . . .                                                                                                                                 | <b>8a</b> | ( ) |
| <b>b</b>  | Gambling . . . . .                                                                                                                                           | <b>8b</b> |     |
| <b>c</b>  | Cancellation of debt . . . . .                                                                                                                               | <b>8c</b> |     |
| <b>d</b>  | Foreign earned income exclusion from Form 2555 . . . . .                                                                                                     | <b>8d</b> | ( ) |
| <b>e</b>  | Income from Form 8853 . . . . .                                                                                                                              | <b>8e</b> |     |
| <b>f</b>  | Income from Form 8889 . . . . .                                                                                                                              | <b>8f</b> |     |
| <b>g</b>  | Alaska Permanent Fund dividends . . . . .                                                                                                                    | <b>8g</b> |     |
| <b>h</b>  | Jury duty pay . . . . .                                                                                                                                      | <b>8h</b> |     |
| <b>i</b>  | Prizes and awards . . . . .                                                                                                                                  | <b>8i</b> |     |
| <b>j</b>  | Activity not engaged in for profit income . . . . .                                                                                                          | <b>8j</b> |     |
| <b>k</b>  | Stock options . . . . .                                                                                                                                      | <b>8k</b> |     |
| <b>l</b>  | 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 . . . . .          | <b>8l</b> |     |
| <b>m</b>  | Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .                                                                              | <b>8m</b> |     |
| <b>n</b>  | Section 951(a) inclusion (see instructions) . . . . .                                                                                                        | <b>8n</b> |     |
| <b>o</b>  | Section 951A(a) inclusion (see instructions) . . . . .                                                                                                       | <b>8o</b> |     |
| <b>p</b>  | Section 461(l) excess business loss adjustment . . . . .                                                                                                     | <b>8p</b> |     |
| <b>q</b>  | Taxable distributions from an ABLE account (see instructions) . . . . .                                                                                      | <b>8q</b> |     |
| <b>r</b>  | Scholarship and fellowship grants not reported on Form W-2 . . . . .                                                                                         | <b>8r</b> |     |
| <b>s</b>  | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .                                                                 | <b>8s</b> | ( ) |
| <b>t</b>  | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .                                            | <b>8t</b> |     |
| <b>u</b>  | Wages earned while incarcerated . . . . .                                                                                                                    | <b>8u</b> |     |
| <b>v</b>  | Digital assets received as ordinary income not reported elsewhere. See instructions . . . . .                                                                | <b>8v</b> |     |
| <b>z</b>  | Other income. List type and amount:<br>_____<br>_____                                                                                                        | <b>8z</b> |     |
| <b>9</b>  | Total other income. Add lines 8a through 8z . . . . .                                                                                                        | <b>9</b>  |     |
| <b>10</b> | Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .                  | <b>10</b> |     |

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**

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

**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](http://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

Lynette Heather

Your social security number

400-00-1035

**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****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**



**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**

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

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

OMB No. 1545-0074

**2025**Attachment  
Sequence No. **12**

Name(s) shown on return

Lynette Heather

Your social security number

400-00-1035

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

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

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|                                                                                                                                                                                                                                                                                                                    | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>1a</b> Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . . | 14,222                           | 12,234                          |                                                                                           |                                                                                                           |
| <b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> or <b>Box G</b> checked . . . . .                                                                                                                                                                                                 |                                  |                                 |                                                                                           |                                                                                                           |
| <b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> or <b>Box H</b> checked . . . . .                                                                                                                                                                                                  |                                  |                                 |                                                                                           |                                                                                                           |
| <b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> or <b>Box I</b> checked . . . . .                                                                                                                                                                                                  |                                  |                                 |                                                                                           |                                                                                                           |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .                                                                                                                                                                                                    |                                  |                                 |                                                                                           | <b>4</b>                                                                                                  |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .                                                                                                                                                                                       |                                  |                                 |                                                                                           | <b>5</b>                                                                                                  |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .                                                                                                                                                    |                                  |                                 |                                                                                           | <b>6</b> ( )                                                                                              |
| <b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .                                                                                           |                                  |                                 |                                                                                           | <b>7</b>                                                                                                  |

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|                                                                                                                                                                                                                                                                                                                   | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>8a</b> Totals for all long-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . . | 14,211                           | 4,486                           |                                                                                            |                                                                                                           |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> or <b>Box J</b> checked . . . . .                                                                                                                                                                                                |                                  |                                 |                                                                                            |                                                                                                           |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> or <b>Box K</b> checked . . . . .                                                                                                                                                                                                 |                                  |                                 |                                                                                            |                                                                                                           |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> or <b>Box L</b> checked . . . . .                                                                                                                                                                                                |                                  |                                 |                                                                                            |                                                                                                           |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .                                                                                                                                                            |                                  |                                 |                                                                                            | <b>11</b>                                                                                                 |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .                                                                                                                                                                                      |                                  |                                 |                                                                                            | <b>12</b>                                                                                                 |
| <b>13</b> Capital gain distributions. See the instructions . . . . .                                                                                                                                                                                                                                              |                                  |                                 |                                                                                            | <b>13</b>                                                                                                 |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .                                                                                                                                                  |                                  |                                 |                                                                                            | <b>14</b> ( )                                                                                             |
| <b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .                                                                                                                                                                      |                                  |                                 |                                                                                            | <b>15</b>                                                                                                 |

**Part III Summary**

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

**SCHEDULE E**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Supplemental Income and Loss**

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2025**  
Attachment  
Sequence No. **13**

Name(s) shown on return

Lynette Heather

Your social security number

400-00-1035

**Part I** **Income or Loss From Rental Real Estate and Royalties****Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions . . . . . ☒ **Yes** ☐ **No****B** If "Yes," did you or will you file required Form(s) 1099? . . . . . ☒ **Yes** ☐ **No****1a** Physical address of each property (street, city, state, ZIP code)

|          |  |
|----------|--|
| <b>A</b> |  |
| <b>B</b> |  |
| <b>C</b> |  |

| <b>1b</b> Type of Property<br>(from list below) | <b>2</b> For each rental real estate property listed<br>above, report the number of fair rental and<br>personal use days. Check the QJV box only<br>if you meet the requirements to file as a<br>qualified joint venture. See instructions. | <b>Fair Rental<br/>Days</b> | <b>Personal Use<br/>Days</b> | <b>QJV</b>               |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------|--------------------------|
| <b>A</b>                                        | <b>A</b>                                                                                                                                                                                                                                    |                             |                              | <input type="checkbox"/> |
| <b>B</b>                                        | <b>B</b>                                                                                                                                                                                                                                    |                             |                              | <input type="checkbox"/> |
| <b>C</b>                                        | <b>C</b>                                                                                                                                                                                                                                    |                             |                              | <input type="checkbox"/> |

**Type of Property:**

- |                           |                              |             |                          |
|---------------------------|------------------------------|-------------|--------------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land      | 7 Self-Rental            |
| 2 Multi-Family Residence  | 4 Commercial                 | 6 Royalties | 8 Other (describe) _____ |

|                                                                                                                                                                                                                                                                                                                                         |                       | <b>Properties:</b> |          |          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------------|----------|----------|
|                                                                                                                                                                                                                                                                                                                                         |                       | <b>A</b>           | <b>B</b> | <b>C</b> |
| <b>Income:</b>                                                                                                                                                                                                                                                                                                                          |                       |                    |          |          |
| <b>3</b> Rents received . . . . .                                                                                                                                                                                                                                                                                                       | <b>3</b>              |                    |          |          |
| <b>4</b> Royalties received . . . . .                                                                                                                                                                                                                                                                                                   | <b>4</b>              |                    |          |          |
| <b>Expenses:</b>                                                                                                                                                                                                                                                                                                                        |                       |                    |          |          |
| <b>5</b> Advertising . . . . .                                                                                                                                                                                                                                                                                                          | <b>5</b>              |                    |          |          |
| <b>6</b> Auto and travel (see instructions) . . . . .                                                                                                                                                                                                                                                                                   | <b>6</b>              |                    |          |          |
| <b>7</b> Cleaning and maintenance . . . . .                                                                                                                                                                                                                                                                                             | <b>7</b>              |                    |          |          |
| <b>8</b> Commissions . . . . .                                                                                                                                                                                                                                                                                                          | <b>8</b>              |                    |          |          |
| <b>9</b> Insurance . . . . .                                                                                                                                                                                                                                                                                                            | <b>9</b>              |                    |          |          |
| <b>10</b> Legal and other professional fees . . . . .                                                                                                                                                                                                                                                                                   | <b>10</b>             |                    |          |          |
| <b>11</b> Management fees . . . . .                                                                                                                                                                                                                                                                                                     | <b>11</b>             |                    |          |          |
| <b>12</b> Mortgage interest paid to banks, etc. (see instructions)                                                                                                                                                                                                                                                                      | <b>12</b>             |                    |          |          |
| <b>13</b> Other interest . . . . .                                                                                                                                                                                                                                                                                                      | <b>13</b>             |                    |          |          |
| <b>14</b> Repairs . . . . .                                                                                                                                                                                                                                                                                                             | <b>14</b>             |                    |          |          |
| <b>15</b> Supplies . . . . .                                                                                                                                                                                                                                                                                                            | <b>15</b>             |                    |          |          |
| <b>16</b> Taxes . . . . .                                                                                                                                                                                                                                                                                                               | <b>16</b>             |                    |          |          |
| <b>17</b> Utilities . . . . .                                                                                                                                                                                                                                                                                                           | <b>17</b>             |                    |          |          |
| <b>18</b> Depreciation expense or depletion . . . . .                                                                                                                                                                                                                                                                                   | <b>18</b>             |                    |          |          |
| <b>19</b> Other (list) _____                                                                                                                                                                                                                                                                                                            | <b>19</b>             |                    |          |          |
| <b>20</b> Total expenses. Add lines 5 through 19 . . . . .                                                                                                                                                                                                                                                                              | <b>20</b>             |                    |          |          |
| <b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If<br>result is a (loss), see instructions to find out if you must<br>file <b>Form 6198</b> . . . . .                                                                                                                                                              | <b>21</b>             |                    |          |          |
| <b>22</b> Deductible rental real estate loss after limitation, if any,<br>on <b>Form 8582</b> (see instructions) . . . . .                                                                                                                                                                                                              | <b>22</b> ( ) ( ) ( ) |                    |          |          |
| <b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .                                                                                                                                                                                                                                                  | <b>23a</b>            |                    |          |          |
| <b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .                                                                                                                                                                                                                                                   | <b>23b</b>            |                    |          |          |
| <b>c</b> Total of all amounts reported on line 12 for all properties . . . . .                                                                                                                                                                                                                                                          | <b>23c</b>            |                    |          |          |
| <b>d</b> Total of all amounts reported on line 18 for all properties . . . . .                                                                                                                                                                                                                                                          | <b>23d</b>            |                    |          |          |
| <b>e</b> Total of all amounts reported on line 20 for all properties . . . . .                                                                                                                                                                                                                                                          | <b>23e</b>            |                    |          |          |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .                                                                                                                                                                                                                              | <b>24</b>             |                    |          |          |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here                                                                                                                                                                                                            | <b>25</b> ( )         |                    |          |          |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result<br>here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on<br>Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . . | <b>26</b>             |                    |          |          |

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

Lynette Heather

Your social security number

400-00-1035

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

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

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

| <b>28</b> | (a) Name | (b) Enter P for partnership; S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if basis computation is required | (f) Check if any amount is not at risk |
|-----------|----------|--------------------------------------------------|----------------------------------|------------------------------------|--------------------------------------------|----------------------------------------|
| <b>A</b>  |          |                                                  | <input type="checkbox"/>         |                                    | <input type="checkbox"/>                   | <input type="checkbox"/>               |
| <b>B</b>  |          |                                                  | <input type="checkbox"/>         |                                    | <input type="checkbox"/>                   | <input type="checkbox"/>               |
| <b>C</b>  |          |                                                  | <input type="checkbox"/>         |                                    | <input type="checkbox"/>                   | <input type="checkbox"/>               |
| <b>D</b>  |          |                                                  | <input type="checkbox"/>         |                                    | <input type="checkbox"/>                   | <input type="checkbox"/>               |

| Passive Income and Loss |                                                                                         |                                      | Nonpassive Income and Loss                     |                                                  |                                         |
|-------------------------|-----------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------|--------------------------------------------------|-----------------------------------------|
|                         | (g) Passive loss allowed (attach Form 8582 if required)                                 | (h) Passive income from Schedule K-1 | (i) Nonpassive loss allowed (see Schedule K-1) | (j) Section 179 expense deduction from Form 4562 | (k) Nonpassive income from Schedule K-1 |
| <b>A</b>                |                                                                                         |                                      |                                                |                                                  |                                         |
| <b>B</b>                |                                                                                         |                                      |                                                |                                                  |                                         |
| <b>C</b>                |                                                                                         |                                      |                                                |                                                  |                                         |
| <b>D</b>                |                                                                                         |                                      |                                                |                                                  |                                         |
| <b>29a</b> Totals       |                                                                                         |                                      |                                                |                                                  |                                         |
| <b>b</b> Totals         |                                                                                         |                                      |                                                |                                                  |                                         |
| <b>30</b>               | Add columns (h) and (k) of line 29a . . . . .                                           |                                      |                                                |                                                  | <b>30</b>                               |
| <b>31</b>               | Add columns (g), (i), and (j) of line 29b . . . . .                                     |                                      |                                                |                                                  | <b>31</b> ( )                           |
| <b>32</b>               | Total partnership and S corporation income or (loss). Combine lines 30 and 31 . . . . . |                                      |                                                |                                                  | <b>32</b>                               |

**Part III Income or Loss From Estates and Trusts**

| <b>33</b> | (a) Name | (b) Employer identification number |
|-----------|----------|------------------------------------|
| <b>A</b>  |          |                                    |
| <b>B</b>  |          |                                    |

| Passive Income and Loss |                                                                            |                                      | Nonpassive Income and Loss              |                                    |               |
|-------------------------|----------------------------------------------------------------------------|--------------------------------------|-----------------------------------------|------------------------------------|---------------|
|                         | (c) Passive deduction or loss allowed (attach Form 8582 if required)       | (d) Passive income from Schedule K-1 | (e) Deduction or loss from Schedule K-1 | (f) Other income from Schedule K-1 |               |
| <b>A</b>                |                                                                            |                                      |                                         |                                    |               |
| <b>B</b>                |                                                                            |                                      |                                         |                                    |               |
| <b>34a</b> Totals       |                                                                            |                                      |                                         |                                    |               |
| <b>b</b> Totals         |                                                                            |                                      |                                         |                                    |               |
| <b>35</b>               | Add columns (d) and (f) of line 34a . . . . .                              |                                      |                                         |                                    | <b>35</b>     |
| <b>36</b>               | Add columns (c) and (e) of line 34b . . . . .                              |                                      |                                         |                                    | <b>36</b> ( ) |
| <b>37</b>               | Total estate and trust income or (loss). Combine lines 35 and 36 . . . . . |                                      |                                         |                                    | <b>37</b>     |

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

| <b>38</b> | (a) Name                                                                                                    | (b) Employer identification number | (c) Excess inclusion from Schedules Q, line 2c (see instructions) | (d) Taxable income (net loss) from Schedules Q, line 1b | (e) Income from Schedules Q, line 3b |
|-----------|-------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------|
| <b>39</b> | Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below . . . . . |                                    |                                                                   |                                                         | <b>39</b>                            |

**Part V Summary**

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

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

## Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.  
Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

2025  
Attachment  
Sequence No. 14

Name of proprietor

Lynette Heather

Social security number (SSN)

400-00-1035

A Principal crop or activity

Floral Plants

B Enter code from Part IV

1 1 1 4 0 0

C Accounting method:

☒ Cash ☐ Accrual

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

E Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on passive losses ☒ Yes ☐ NoF Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ NoG If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

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

|    |                                                                                                                                                                                         |    |                           |                   |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------------------|-------------------|
| 1a | Sales of purchased livestock and other resale items (see instructions)                                                                                                                  | 1a | 8,111                     |                   |
| b  | Cost or other basis of purchased livestock or other items reported on line 1a                                                                                                           | 1b | 0                         |                   |
| c  | Subtract line 1b from line 1a                                                                                                                                                           | 1c |                           |                   |
| 2  | Sales of livestock, produce, grains, and other products you raised                                                                                                                      | 2  |                           |                   |
| 3a | Cooperative distributions (Form(s) 1099-PATR)                                                                                                                                           | 3a |                           | 3b Taxable amount |
| 4a | Agricultural program payments (see instructions)                                                                                                                                        | 4a |                           | 4b Taxable amount |
| 5a | Commodity Credit Corporation (CCC) loans reported under election                                                                                                                        | 5a |                           | 5a                |
| b  | CCC loans forfeited                                                                                                                                                                     | 5b |                           | 5c Taxable amount |
| 6  | Crop insurance proceeds and federal crop disaster payments (see instructions):                                                                                                          |    |                           |                   |
| a  | Amount received in 2025                                                                                                                                                                 | 6a |                           | 6b Taxable amount |
| c  | If election to defer to 2026 is attached, check here <input type="checkbox"/>                                                                                                           | 6d | Amount deferred from 2024 | 6d                |
| 7  | Custom hire (machine work) income                                                                                                                                                       | 7  |                           |                   |
| 8  | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)                                                                                      | 8  |                           |                   |
| 9  | Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions | 9  |                           |                   |

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

|    |                                                                                                                   |     |                                                          |    |                                    |     |       |
|----|-------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------|----|------------------------------------|-----|-------|
| 10 | Car and truck expenses (see instructions). Also attach Form 4562                                                  | 10  |                                                          | 23 | Pension and profit-sharing plans   | 23  |       |
| 11 | Chemicals                                                                                                         | 11  | 750                                                      | 24 | Rent or lease (see instructions):  |     |       |
| 12 | Conservation expenses (see instructions)                                                                          | 12  |                                                          | a  | Vehicles, machinery, equipment     | 24a |       |
| 13 | Custom hire (machine work)                                                                                        | 13  |                                                          | b  | Other (land, animals, etc.)        | 24b |       |
| 14 | Depreciation and section 179 expense (see instructions)                                                           | 14  |                                                          | 25 | Repairs and maintenance            | 25  |       |
| 15 | Employee benefit programs other than on line 23                                                                   | 15  |                                                          | 26 | Seeds and plants                   | 26  | 2,970 |
| 16 | Feed                                                                                                              | 16  | 890                                                      | 27 | Storage and warehousing            | 27  |       |
| 17 | Fertilizers and lime                                                                                              | 17  | 250                                                      | 28 | Supplies                           | 28  |       |
| 18 | Freight and trucking                                                                                              | 18  |                                                          | 29 | Taxes                              | 29  |       |
| 19 | Gasoline, fuel, and oil                                                                                           | 19  |                                                          | 30 | Utilities                          | 30  |       |
| 20 | Insurance (other than health)                                                                                     | 20  |                                                          | 31 | Veterinary, breeding, and medicine | 31  |       |
| 21 | Interest (see instructions):                                                                                      |     |                                                          | 32 | Other expenses (specify):          |     |       |
| a  | Mortgage (paid to banks, etc.)                                                                                    | 21a |                                                          | a  |                                    | 32a |       |
| b  | Other                                                                                                             | 21b |                                                          | b  |                                    | 32b |       |
| 22 | Labor hired (less employment credits)                                                                             | 22  |                                                          | c  |                                    | 32c |       |
|    |                                                                                                                   |     |                                                          | d  |                                    | 32d |       |
|    |                                                                                                                   |     |                                                          | e  |                                    | 32e |       |
|    |                                                                                                                   |     |                                                          | f  |                                    | 32f |       |
| 33 | Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions                               | 33  |                                                          |    |                                    |     |       |
| 34 | Net farm profit or (loss). Subtract line 33 from line 9                                                           | 34  |                                                          |    |                                    |     |       |
|    | If a profit, stop here and see instructions for where to report. If a loss, complete line 36.                     |     |                                                          |    |                                    |     |       |
| 35 | Reserved for future use.                                                                                          |     |                                                          |    |                                    |     |       |
| 36 | Check the box that describes your investment in this activity and see instructions for where to report your loss: |     |                                                          |    |                                    |     |       |
| a  | <input type="checkbox"/> All investment is at risk.                                                               | b   | <input type="checkbox"/> Some investment is not at risk. |    |                                    |     |       |

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2025 Created 5/6/25

DRAFT — DO NOT FILE

**Part III Farm Income—Accrual Method** (see instructions)

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

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

**Part IV Principal Agricultural Activity Codes**

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

• *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see the Instructions for Schedule C (Form 1040).*

• *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see the Instructions for Schedule C (Form 1040).*

• *Income from managing a farm for a fee or on a contract basis. Instead, see the Instructions for Schedule C (Form 1040).*

• *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see the Instructions for Form 4797.*

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

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

**Crop Production**

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

**Animal Production**

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

**Forestry and Logging**

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



**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](http://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)

Lynette Heather

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

400-00-1035

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

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

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

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .**1a****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****3** Combine lines 1a, 1b, and 2 . . . . .**3****4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . .**4a****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****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****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****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****9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .**9****10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) . . . . .**10****11** Multiply line 6 by 2.9% (0.029) . . . . .**11****12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3** . . . . .**12****13 Deduction for one-half of self-employment tax.**Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** . . . . .**13**

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 income<sup>1</sup> wasn't more than \$10,860, **or (b)** your net farm profits<sup>2</sup> were less than \$7,840.

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

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$7,840 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **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.

|           |                                                                                                                                                                                                           |           |  |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>16</b> | Subtract line 15 from line 14 . . . . .                                                                                                                                                                   | <b>16</b> |  |
| <b>17</b> | Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above . . . . . | <b>17</b> |  |

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

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

<sup>2</sup> 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.

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



Form **4835**Department of the Treasury  
Internal Revenue Service

Name(s) shown on tax return

Lynette Heather

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

OMB No. 1545-0074

**2025**Attachment  
Sequence No. **37**

Your social security number

400-00-1035

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2025? See instructions ☒ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

|           |                                                                                                                                                               |           |        |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>1</b>  | Income from production of livestock, produce, grains, and other crops . . . . .                                                                               | <b>1</b>  | 17,035 |
| <b>2a</b> | Cooperative distributions (Form(s) 1099-PATR) . . . . .                                                                                                       | <b>2a</b> | 0      |
| <b>2b</b> | Taxable amount                                                                                                                                                | <b>2b</b> |        |
| <b>3a</b> | Agricultural program payments (see instructions) . . . . .                                                                                                    | <b>3a</b> | 0      |
| <b>3b</b> | Taxable amount                                                                                                                                                | <b>3b</b> |        |
| <b>4</b>  | Commodity Credit Corporation (CCC) loans (see instructions):                                                                                                  |           |        |
| <b>a</b>  | CCC loans reported under election . . . . .                                                                                                                   | <b>4a</b> | 0      |
| <b>b</b>  | CCC loans forfeited . . . . .                                                                                                                                 | <b>4b</b> | 0      |
| <b>4c</b> | Taxable amount                                                                                                                                                | <b>4c</b> |        |
| <b>5</b>  | Crop insurance proceeds and federal crop disaster payments (see instructions):                                                                                |           |        |
| <b>a</b>  | Amount received in 2025 . . . . .                                                                                                                             | <b>5a</b> | 0      |
| <b>5b</b> | Taxable amount                                                                                                                                                | <b>5b</b> |        |
| <b>c</b>  | If election to defer to 2026 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2024 . . . . .                                   | <b>5d</b> |        |
| <b>6</b>  | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .                                                  | <b>6</b>  | 0      |
| <b>7</b>  | <b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 . . . . . | <b>7</b>  |        |

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

|           |                                                                                                                                                                                                                                                                                                                                         |            |                                                          |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------------------------------------------------|
| <b>8</b>  | Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b> . . . . .                                                                                                                                                                                                                                | <b>8</b>   |                                                          |
| <b>9</b>  | Chemicals . . . . .                                                                                                                                                                                                                                                                                                                     | <b>9</b>   | 879                                                      |
| <b>10</b> | Conservation expenses (see instructions) . . . . .                                                                                                                                                                                                                                                                                      | <b>10</b>  |                                                          |
| <b>11</b> | Custom hire (machine work) . . . . .                                                                                                                                                                                                                                                                                                    | <b>11</b>  |                                                          |
| <b>12</b> | Depreciation and section 179 expense deduction not claimed elsewhere . . . . .                                                                                                                                                                                                                                                          | <b>12</b>  |                                                          |
| <b>13</b> | Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) . . . . .                                                                                                                                                                                                                                     | <b>13</b>  |                                                          |
| <b>14</b> | Feed . . . . .                                                                                                                                                                                                                                                                                                                          | <b>14</b>  | 350                                                      |
| <b>15</b> | Fertilizers and lime . . . . .                                                                                                                                                                                                                                                                                                          | <b>15</b>  |                                                          |
| <b>16</b> | Freight and trucking . . . . .                                                                                                                                                                                                                                                                                                          | <b>16</b>  |                                                          |
| <b>17</b> | Gasoline, fuel, and oil . . . . .                                                                                                                                                                                                                                                                                                       | <b>17</b>  | 690                                                      |
| <b>18</b> | Insurance (other than health) . . . . .                                                                                                                                                                                                                                                                                                 | <b>18</b>  |                                                          |
| <b>19</b> | Interest (see instructions):                                                                                                                                                                                                                                                                                                            |            |                                                          |
| <b>a</b>  | Mortgage (paid to banks, etc.) . . . . .                                                                                                                                                                                                                                                                                                | <b>19a</b> |                                                          |
| <b>b</b>  | Other . . . . .                                                                                                                                                                                                                                                                                                                         | <b>19b</b> |                                                          |
| <b>20</b> | Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .                                                                                                                                                                                                                                               | <b>20</b>  |                                                          |
| <b>21</b> | Pension and profit-sharing plans . . . . .                                                                                                                                                                                                                                                                                              | <b>21</b>  |                                                          |
| <b>22</b> | Rent or lease:                                                                                                                                                                                                                                                                                                                          |            |                                                          |
| <b>a</b>  | Vehicles, machinery, and equipment (see instructions) . . . . .                                                                                                                                                                                                                                                                         | <b>22a</b> |                                                          |
| <b>b</b>  | Other (land, animals, etc.) . . . . .                                                                                                                                                                                                                                                                                                   | <b>22b</b> |                                                          |
| <b>23</b> | Repairs and maintenance . . . . .                                                                                                                                                                                                                                                                                                       | <b>23</b>  | 1,355                                                    |
| <b>24</b> | Seeds and plants . . . . .                                                                                                                                                                                                                                                                                                              | <b>24</b>  |                                                          |
| <b>25</b> | Storage and warehousing . . . . .                                                                                                                                                                                                                                                                                                       | <b>25</b>  |                                                          |
| <b>26</b> | Supplies . . . . .                                                                                                                                                                                                                                                                                                                      | <b>26</b>  | 2,700                                                    |
| <b>27</b> | Taxes . . . . .                                                                                                                                                                                                                                                                                                                         | <b>27</b>  |                                                          |
| <b>28</b> | Utilities . . . . .                                                                                                                                                                                                                                                                                                                     | <b>28</b>  |                                                          |
| <b>29</b> | Veterinary, breeding, and medicine . . . . .                                                                                                                                                                                                                                                                                            | <b>29</b>  |                                                          |
| <b>30</b> | Other expenses (specify):                                                                                                                                                                                                                                                                                                               |            |                                                          |
| <b>a</b>  | _____                                                                                                                                                                                                                                                                                                                                   | <b>30a</b> |                                                          |
| <b>b</b>  | _____                                                                                                                                                                                                                                                                                                                                   | <b>30b</b> |                                                          |
| <b>c</b>  | _____                                                                                                                                                                                                                                                                                                                                   | <b>30c</b> |                                                          |
| <b>d</b>  | _____                                                                                                                                                                                                                                                                                                                                   | <b>30d</b> |                                                          |
| <b>e</b>  | _____                                                                                                                                                                                                                                                                                                                                   | <b>30e</b> |                                                          |
| <b>f</b>  | _____                                                                                                                                                                                                                                                                                                                                   | <b>30f</b> |                                                          |
| <b>g</b>  | _____                                                                                                                                                                                                                                                                                                                                   | <b>30g</b> |                                                          |
| <b>31</b> | <b>Total expenses.</b> Add lines 8 through 30g. See instructions . . . . .                                                                                                                                                                                                                                                              | <b>31</b>  |                                                          |
| <b>32</b> | <b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you <b>must</b> go to line 34. See instructions . . . . .                                                                                                | <b>32</b>  |                                                          |
| <b>33</b> | Reserved for future use . . . . .                                                                                                                                                                                                                                                                                                       | <b>33</b>  |                                                          |
| <b>34</b> | If line 32 is a loss, check the box that describes your investment in this activity. See instructions . . . . .                                                                                                                                                                                                                         | <b>34a</b> | <input type="checkbox"/> All investment is at risk.      |
|           |                                                                                                                                                                                                                                                                                                                                         | <b>34b</b> | <input type="checkbox"/> Some investment is not at risk. |
| <b>c</b>  | You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40. See instructions . . . . . | <b>34c</b> |                                                          |

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

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