

Odstreil and Meis CPA PC

1750 25TH AVENUE SUITE 204

March 10, 2026

STEVE & CARIE JO WINTER
9370 WELD COUNTY ROAD 70
WINDSOR, CO 80550

STEVE & CARIE JO WINTER:

Below is a summary of your 2025 tax year.

Return Type	Refund/Balance Due	Transaction Method
Federal Income Tax	\$2,423 Balance Due	Mail a check
Colorado Income Tax	\$38 Refund	Receive a check

The following returns will be e-filed and do not need to be mailed to the taxing authority:

- * Federal Income Tax
- * Colorado Income Tax

Mail payment on or before due date to the following address:

Federal Income Tax due April 15, 2026

Internal Revenue Service
P.O. Box 931000
Louisville, KY 40293-1000

Sincerely,

ODSTRCIL AND MEIS CPAS PC
Odstreil and Meis CPA PC

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

Filed pursuant to section 301.9100-2 Combat zone Deceased Spouse

Other

Your first name and middle initial **STEVE** Last name **WINTER** Your social security number **XXX-XX-XXXX**

If joint return, spouse's first name and middle initial **CARIE JO** Last name **WINTER** Spouse's social security number **XXX-XX-XXXX**

Home address (number and street). If you have a P.O. box, see instructions. **9370 WELD COUNTY ROAD 70** Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below. **WINDSOR** State **CO** ZIP code **80550** 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.

Foreign country name Foreign province/state/county Foreign postal code **CO** **80550** Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status 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 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 (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (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	1b	1c	1d	1e	1f	1g	1h	1i	1z	2a	2b	3a	3b	4a	4b	5a	5b	6a	6b	7a	8	9	10	11a
1a Total amount from Form(s) W-2, box 1 (see instructions)																									
1b Household employee wages not reported on Form(s) W-2																									
1c Tip income not reported on line 1a (see instructions)																									
1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)																									
1e Taxable dependent care benefits from Form 2441, line 26																									
1f Employer-provided adoption benefits from Form 8839, line 31																									
1g Wages from Form 8919, line 6																									
1h Other earned income (see instructions). Enter type and amount:																									
1i Nontaxable combat pay election (see instructions)																									
1z Add lines 1a through 1h																									
2a Tax-exempt interest																									
2b Taxable interest												217													
3a Qualified dividends																									
3b Ordinary dividends																									
4a IRA distributions																									
4b Taxable amount																									
5a Pensions and annuities																									
5b Taxable amount																									
6a Social security benefits																									
6b Taxable amount																									0
7a Capital gain or (loss). Attach Schedule D if required																									(521)
8 Additional income from Schedule 1, line 10																									13,926
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income																									13,622
10 Adjustments to income from Schedule 1, line 26																									1,453
11a Subtract line 10 from line 9. This is your adjusted gross income																									12,169

Tax and Credits	11b	Amount from line 11a (adjusted gross income)	11b	12,169
	12a	Someone can claim <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent		
	b	<input type="checkbox"/> Spouse itemizes on a separate return	c	<input type="checkbox"/> You were a dual-status alien
	d	You: <input checked="" type="checkbox"/> Were born before January 2, 1961 <input type="checkbox"/> Are blind		
		Spouse: <input checked="" type="checkbox"/> Was born before January 2, 1961 <input type="checkbox"/> Is blind		
	e	Standard deduction or itemized deductions (from Schedule A)	12e	34,700
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	
	b	Additional deductions from Schedule 1-A, line 38	13b	12,000
	14	Add lines 12e, 13a, and 13b	14	46,700
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	0
16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	0	
17	Amount from Schedule 2, line 3	17		
18	Add lines 16 and 17	18	0	
19	Child tax credit or credit for other dependents from Schedule 8812	19		
20	Amount from Schedule 3, line 8	20		
21	Add lines 19 and 20	21	0	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0	
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	2,906	
24	Add lines 22 and 23. This is your total tax	24	2,906	

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):		
	27a	Earned income credit (EIC)	27a	
	b	Clergy filing Schedule SE (see instructions)		<input type="checkbox"/>
	c	If you do not want to claim the EIC, check here		<input type="checkbox"/>
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	483	
32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32	483	
33	Add lines 25d, 26, and 32. These are your total payments	33	483	

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

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	0
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	0
	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number		
Direct deposit? See instructions.	36	Amount of line 34 you want applied to your 2026 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	2,423
	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: **ODSTRCIL AND MEIS CPAS PC** Phone no.: **970-352-0661** Personal identification number (PIN): **02525**

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

Joint return? See instructions. Keep a copy for your records.	Your signature: 32085	Date: 03-15-2026	Your occupation: FARMER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign. 98902	Date: 03-15-2026	Spouse's occupation: BEAUTICIAN	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 signature: ODSTRCIL AND MEIS CPAS PC	Date:	PTIN: XXXXXXXXXX	Check if: <input type="checkbox"/> Self-employed
Preparer's name: ODSTRCIL AND MEIS CPAS PC	Phone no.: 970-352-0661		
Firm's name: Odstrcil and Meis CPA PC			
Firm's address: 1750 25TH AVENUE SUITE 204 Greeley, CO 80634	Firm's EIN: 84-1090219		

**SCHEDULE 1
(Form 1040)**

Additional Income and Adjustments to Income

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2025
Attachment
Sequence No. **01**

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

Your social security number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

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

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

Part I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	(14,858)
4	Other gains or (losses). Check if any from Form(s): <input type="checkbox"/> 4797 <input type="checkbox"/> 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	16,500
6	Farm income or (loss). Attach Schedule F	6	12,284
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here <input type="checkbox"/> and enter amount repaid: _____	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount: _____ _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	13,926

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

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

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here <input type="checkbox"/>		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	1,453
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here <input type="checkbox"/>		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:			
		24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	1,453

**SCHEDULE 1-A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Deductions

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **1A**

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

Your social security number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

Part I Modified Adjusted Gross Income (MAGI) Amount

1	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b		1	12,169
2a	Enter any income from Puerto Rico that you excluded	2a		
b	Enter the amount from Form 2555, line 45	2b		
c	Enter the amount from Form 2555, line 50	2c		
d	Enter the amount from Form 4563, line 15	2d		
e	Add lines 2a, 2b, 2c, and 2d	2e		
3	Add lines 1 and 2e		3	12,169

Part II No Tax on Tips

Caution: Fill out Part II only if you received qualified tips. These tips must have been received in an occupation listed at IRS.gov/TippedOccupations. You and/or your spouse who received qualified tips must have a valid social security number to claim the deduction. If married, you must file jointly to claim this deduction. See instructions.

4	Qualified tips received as an employee. If you received tips as an employee with respect to employment with more than one employer, enter -0- on lines 4a and 4b and see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions.			
a	Enter qualified tips included on Form W-2, box 7, but see the instructions if Form W-2, box 5 is more than \$176,100 or you received tips that are not subject to social security and Medicare taxes	4a		
b	Qualified tips included on Form 4137, line 1, row A, column (c). If Form 4137 is not filed, enter -0-	4b		
c	If you only received qualified tips as an employee with respect to employment with one employer, enter the larger of line 4a or line 4b. Otherwise, see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions		4c	
5	Qualified tips received in the course of a trade or business. Qualified tip amount included in Form 1099-NEC, box 1; Form 1099-MISC, box 3; or Form 1099-K, box 1a. Do not enter more than the net profit from the trade or business. If you received qualified tips in the course of more than one trade or business or in more than one occupation, see instructions		5	
6	Add lines 4c and 5		6	
7	Enter the smaller of the amount on line 6 or \$25,000		7	
8	Enter the amount from line 3		8	
9	Enter \$150,000 (\$300,000 if married filing jointly)		9	
10	Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13		10	
11	Divide line 10 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)		11	
12	Multiply line 11 by \$100		12	
13	Qualified tips deduction. Subtract line 12 from line 7. If zero or less, enter -0-		13	

Part III No Tax on Overtime

Caution: Fill out Part III only if you received qualified overtime compensation. You and/or your spouse who received the qualified overtime compensation must have a valid social security number to claim this deduction. If married, you must file jointly to claim this deduction. See instructions.

14a	Qualified overtime compensation included in Form W-2, box 1. If you received qualified overtime compensation not reported on Form W-2, box 1, see instructions	14a		
b	Qualified overtime compensation included in Form 1099-NEC, box 1, or Form 1099-MISC, box 3 (see instructions)	14b		
c	Add lines 14a and 14b		14c	
15	Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly)		15	
16	Enter the amount from line 3		16	
17	Enter \$150,000 (\$300,000 if married filing jointly)		17	
18	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21		18	
19	Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)		19	
20	Multiply line 19 by \$100		20	
21	Qualified overtime compensation deduction. Subtract line 20 from line 15. If zero or less, enter -0-		21	

Part IV No Tax on Car Loan Interest

Caution: Fill out Part IV only if you, or your spouse if married filing jointly, paid or accrued qualified passenger vehicle loan interest (QPVLI). Column (iii) is the total QPVLI paid in 2025 less the amounts reported in column (ii). See instructions.

22 Applicable passenger vehicle (see instructions). If more than two VINs, see instructions.

	(i) Vehicle identification number (VIN)	Interest for this loan:	
		(ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A
a			
b			
23	Add lines 22a and 22b, column (iii)	23	
24	Enter the smaller of the amount on line 23 or \$10,000	24	
25	Enter the amount from line 3	25	
26	Enter \$100,000 (\$200,000 if married filing jointly)	26	
27	Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30	27	
28	Divide line 27 by \$1,000. If the resulting number isn't a whole number, increase the result to the next higher whole number. (For example, increase 1.5 to 2, and increase 0.05 to 1.)	28	
29	Multiply line 28 by \$200.	29	
30	Qualified passenger vehicle loan interest deduction. Subtract line 29 from line 24. If zero or less, enter -0-	30	

Part V Enhanced Deduction for Seniors

Caution: You and/or your spouse must have a valid social security number. If married, you must file jointly to claim this deduction. See instructions.

31	Enter the amount from line 3	31	12,169
32	Enter \$75,000 (\$150,000 if married filing jointly)	32	150,000
33	Subtract line 32 from line 31. If zero or less, enter \$6,000 on line 35	33	(137,831)
34	Multiply line 33 by 6% (0.06)	34	
35	Subtract line 34 from \$6,000. If zero or less, enter -0-	35	6,000
36a	If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35	36a	6,000
b	If you are married filing jointly, your spouse has a valid social security number (see instructions), and your spouse was born before January 2, 1961, enter the amount from line 35	36b	6,000
37	Enhanced deduction for seniors. Add lines 36a and 36b	37	12,000

Part VI Total Additional Deductions

38	Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c	38	12,000
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**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **02**

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

Your social security number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

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) <input type="checkbox"/> Line 1a (ii) <input type="checkbox"/> Line 1c (iii) <input type="checkbox"/> Line 1d (iv) <input type="checkbox"/> Line 2a	1e		
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) <input type="checkbox"/> Line 1a (ii) <input type="checkbox"/> Line 1c (iii) <input type="checkbox"/> Line 1d (iv) <input type="checkbox"/> 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		0

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE 1 <input type="checkbox"/> 4361 2 <input type="checkbox"/> 4029 3 <input type="checkbox"/> _____	4		2,906
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 <input type="checkbox"/>	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 (I)		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
			2,906

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **03**

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

Your social security number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2	
3	Education credits from Form 8863, line 19		3	
4	Retirement savings contributions credit. Attach Form 8880		4	
5a	Residential clean energy credit from Form 5695, line 15		5a	
b	Energy efficient home improvement credit from Form 5695, line 32		5b	
6	Other nonrefundable credits:			
a	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
c	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
e	Reserved for future use	6e		
f	Clean vehicle credit. Attach Form 8936	6f		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
l	Amount on Form 8978, line 14. See instructions	6l		
m	Credit for previously owned clean vehicles. Attach Form 8936	6m		
z	Other nonrefundable credits. List type and amount:			
		6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		8	0

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	483
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b		
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c		
d	Deferred amount of net 965 tax liability (see instructions)	13d		
z	Other refundable credits (see instructions):			
		13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	483

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

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

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service

Profit or Loss From Business (Sole Proprietorship)

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

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

OMB No. 1545-0074

2025

Attachment Sequence No. 09

Name of proprietor: STEVE WINTER; Social security number (SSN): XXX-XX-XXXX; Principal business: COMPUTER CONSULTING; Business address: 9370 COUNTY RD 70, WINDSOR, CO 80550; Accounting method: Cash; Did you materially participate? Yes.

Part I Income

Table with 7 rows for income items: 1 Gross receipts or sales, 2 Returns and allowances, 3 Subtract line 2 from line 1, 4 Cost of goods sold, 5 Gross profit, 6 Other income, 7 Gross income.

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

Table with 27 rows for expense items: 8 Advertising, 9 Car and truck expenses, 10 Commissions and fees, 11 Contract labor, 12 Depletion, 13 Depreciation and section 179 expense deduction, 14 Employee benefit programs, 15 Insurance, 16 Interest, 17 Legal and professional services, 18 Office expense, 19 Pension and profit-sharing plans, 20 Rent or lease, 21 Repairs and maintenance, 22 Supplies, 23 Taxes and licenses, 24 Travel and meals, 25 Utilities, 26 Wages, 27a Energy efficient commercial bldgs deduction, 27b Other expenses.

28 Total expenses before expenses for business use of home. Add lines 8 through 27b. 29 Tentative profit or (loss). Subtract line 28 from line 7.

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.

Simplified method filers only: Enter the total square footage of (a) your home: and (b) the part of your home used for business: Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.

31 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity. See instructions. If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. If you checked 32b, you must attach Form 6198. Your loss may be limited.

For Paperwork Reduction Act Notice, see the separate instructions.

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

**Profit or Loss From Business
(Sole Proprietorship)**

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. **09**

Name of proprietor CARIE JO WINTER		Social security number (SSN) XXX-XX-XXXX
A Principal business or profession, including product or service (see instructions) HAIR STYLIST	B Enter code from instructions 812112	
C Business name. If no separate business name, leave blank. WINDSOR HAIR SHOPPE	D Employer ID number (EIN) (see instr.) 46-0607862	
E Business address (including suite or room no.) 229 N 7ST City, town or post office, state, and ZIP code WINDSOR, CO 80550		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2025, check here		<input type="checkbox"/>
I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	13,763
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	13,763
4 Cost of goods sold (from line 42)	4	3,667
5 Gross profit. Subtract line 4 from line 3	5	10,096
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	10,096

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

8 Advertising	8		18 Office expense (see instructions)	18	282
9 Car and truck expenses (see instructions)	9	4,146	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	5,764	21 Repairs and maintenance	21	955
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	485	23 Taxes and licenses	23	5,904
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	260	25 Utilities	25	3,053
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		27b Other expenses (from line 48)	27b	4,068
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31		28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	24,917
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			29 Tentative profit or (loss). Subtract line 28 from line 7	29	(14,821)
			30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
			31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	(14,821)
			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Name(s) CARIE JO WINTER	SSN XXX-XX-XXXX
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Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35 0
36 Purchases less cost of items withdrawn for personal use	36 3,667
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40 3,667
41 Inventory at end of year	41 0
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42 3,667

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

43 When did you place your vehicle in service for business purposes? (month/day/year) _____	
44 Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:	
a Business _____ b Commuting (see instructions) _____ c Other _____	
45 Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46 Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47a Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

BANK CHARGES	552
INTERNET AND TELEPHONE	3,174
JANITORIAL	342
48 Total other expenses. Enter here and on line 27a	48 4,068

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2025

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A or Box G checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B or Box H checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C or Box I checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 (521)
7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7 (521)

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

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

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

Schedule D (Form 1040) 2025 Created 10/6/25

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p>	<p>16</p>	<p>(521)</p>
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 22. 		
<p>17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet</p>	<p>18</p>	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet</p>	<p>19</p>	
<p>20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7a, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) </p>	<p>21</p>	<p>(521)</p>
<p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. **13**

Your social security number

XXX-XX-XXXX

STEVE & CARIE JO WINTER

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)					
A	229 N 7TH, WINDSOR, CO 80550				
B	9370 WCR70, WINDSOR, CO 80550				
C	CHEVRON ROYALTIES				
1b Type of Property (from list below)		2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	4		A 365	0	<input type="checkbox"/>
B	8		B 365	0	<input type="checkbox"/>
C	6		C		<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-STORAGE**

		Properties:		
		A	B	C
Income:				
3 Rents received	3	32,096	16,250	2
4 Royalties received	4			372
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10		250	
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	5,684		12
17 Utilities	17	3,053		
18 Depreciation expense or depletion	18		115	56
19 Other (list)	19			
20 Total expenses. Add lines 5 through 19	20	8,737	365	68
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	23,359	15,885	306
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a		48,348	
b Total of all amounts reported on line 4 for all royalty properties	23b		372	
c Total of all amounts reported on line 12 for all properties	23c		0	
d Total of all amounts reported on line 18 for all properties	23d		171	
e Total of all amounts reported on line 20 for all properties	23e		9,170	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			39,550
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()		0
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26			39,550

For Paperwork Reduction Act Notice, see the separate instructions.

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

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 [X] Yes [] No

Table with 6 columns: (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. Rows include JACK AND STEVE WINTER and PYA.

Table for Passive Income and Loss and Nonpassive Income and Loss. Columns include (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Totals are 31,367 and 8,317.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Table for Passive Income and Loss and Nonpassive Income and Loss. Columns include (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Totals are 31,367 and 8,317.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Line 39 combines (d) and (e).

Part V Summary

Summary table with 2 columns: Description, Amount. Lines 40-43. Total income or loss is 16,500. Reconciliation of farming and fishing income is 253,627.

SCHEDULE F (Form 1040)

Profit or Loss From Farming

OMB No. 1545-0074

2025

Department of the Treasury Internal Revenue Service

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

Attachment Sequence No. 14

Name of proprietor

Social security number (SSN)

STEVE WINTER

XXX-XX-XXXX

A Principal crop or activity

B Enter code from Part IV

C Accounting method:

D Employer ID number (EIN) (see instr)

CROPS/CUSTOM WORK

111900

[X] Cash [] Accrual

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

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

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

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

Table with 9 rows and 4 columns (line number, description, amount, total). Includes items like Sales of purchased livestock, Sales of livestock, Cooperative distributions, etc.

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

Table with 32 rows and 4 columns (line number, description, amount, total). Includes items like Car and truck expenses, Chemicals, Conservation expenses, etc.

33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions. . . . 33 50,411
34 Net farm profit or (loss). Subtract line 33 from line 9 34 12,284
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 [] All investment is at risk. b [] Some investment is not at risk.

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. **17**

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

Social security number of person
with self-employment income

STEVE WINTER

XXX-XX-XXXX

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	20,601
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	(37)
3 Combine lines 1a, 1b, and 2	3	20,564
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	18,991
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	18,991

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	18,991

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
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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	176,100
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10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	2,355
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11 Multiply line 6 by 2.9% (0.029)	11	551
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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	2,906
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13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	13	1,453
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For Paperwork Reduction Act Notice, see your tax return instructions.

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

Qualified Business Income Deduction

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.

2025
Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

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

Use this form if your taxable income, before your qualified business income deduction, is above \$197,300 (\$394,600 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	Schedule C: COMPUTER CONSULTING	<input type="checkbox"/>	<input type="checkbox"/>	XXX-XX-XXXX	<input type="checkbox"/>
B	Schedule C: WINDSOR HAIR SHOPPE	<input type="checkbox"/>	<input type="checkbox"/>	46-0607862	<input type="checkbox"/>
C	Schedule F: CROPS/CUSTOM WORK	<input type="checkbox"/>	<input type="checkbox"/>	XXX-XX-XXXX	<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2 0	0	0
3 Multiply line 2 by 20% (0.20). If your taxable income is \$197,300 or less (\$394,600 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 0	0	0
4 Allocable share of W-2 wages from the trade, business, or aggregation	4		
5 Multiply line 4 by 50% (0.50)	5		
6 Multiply line 4 by 25% (0.25)	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7		
8 Multiply line 7 by 2.5% (0.025)	8		
9 Add lines 6 and 8	9		
10 Enter the greater of line 5 or line 9	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11		
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 0	0	0
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15 0	0	0
16 Total qualified business income component. Add all amounts reported on line 15	16 0		

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Qualified Business Income Deduction

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.

2025
Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

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

Use this form if your taxable income, before your qualified business income deduction, is above \$197,300 (\$394,600 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	Schedule E: 229 N 7TH, WINDSOR, CO	<input type="checkbox"/>	<input type="checkbox"/>	XXX-XX-XXXX	<input type="checkbox"/>
B	Schedule E: 9370 WCR70, WINDSOR, CO	<input type="checkbox"/>	<input type="checkbox"/>	XXX-XX-XXXX	<input type="checkbox"/>
C	K1P: CROPS	<input type="checkbox"/>	<input type="checkbox"/>	84-0967407	<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2	0	0
3 Multiply line 2 by 20% (0.20). If your taxable income is \$197,300 or less (\$394,600 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	0	0
4 Allocable share of W-2 wages from the trade, business, or aggregation	4		
5 Multiply line 4 by 50% (0.50)	5		
6 Multiply line 4 by 25% (0.25)	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7		
8 Multiply line 7 by 2.5% (0.025)	8		
9 Add lines 6 and 8	9		
10 Enter the greater of line 5 or line 9	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11		
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13	0	0
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15	0	0
16 Total qualified business income component. Add all amounts reported on line 15	16		

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Premium Tax Credit (PTC)

2025

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8962 for instructions and the latest information.

Attachment
Sequence No. **73**

Name shown on your return

Your social security number

STEVE WINTER

XXX-XX-XXXX

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

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size. See instructions	1	2
2a	Modified AGI. Enter your modified AGI. See instructions	2a	40,212
b	Enter the total of your dependents' modified AGI. See instructions	2b	
3	Household income. Add the amounts on lines 2a and 2b. See instructions	3	40,212
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	20,440
5	Household income as a percentage of federal poverty line (see instructions)	5	196 %
6	Reserved for future use		
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	0.0184
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	740
8b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	62

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
 Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage.
 No. Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
 Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.
 No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual PTC allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly PTC allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January	893	1,057	62	995	893	732
13 February	893	1,057	62	995	893	732
14 March	893	1,057	62	995	893	732
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total PTC. Enter the amount from line 11, column (e), or add lines 12 through 23, column (e), and enter the total here	24	2,679
25	Advance payment of PTC. Enter the amount from line 11, column (f), or add lines 12 through 23, column (f), and enter the total here	25	2,196
26	Net PTC. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	483

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

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

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

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return STEVE & CARIE JO WINTER	Business or activity to which this form relates COMPUTER CONSULTING	Identifying number XXX-XX-XXXX
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	0
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	37

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	50-year property		50 yrs.	MM	S/L	
i	Residential rental property		27.5 yrs.	MM	S/L	
j	Nonresidential real property		39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	
e	50-year		50 yrs.	MM	S/L	

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Summary (See instructions.)

Table with 2 columns: Description and Amount. Row 21: Listed property. Row 22: Total. Row 23a: Assets shown in Part III... Row 23b: Assets shown in Part III...

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

- 24a Do you have evidence to support the business/investment use claimed?
b If "Yes," is the evidence written?
c Do you own, lease, or charter an aircraft? Check all that apply.

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25, 26, 27, 28, 29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36: Miles driven, availability for personal use, primary use, etc.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) *(continued)*

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

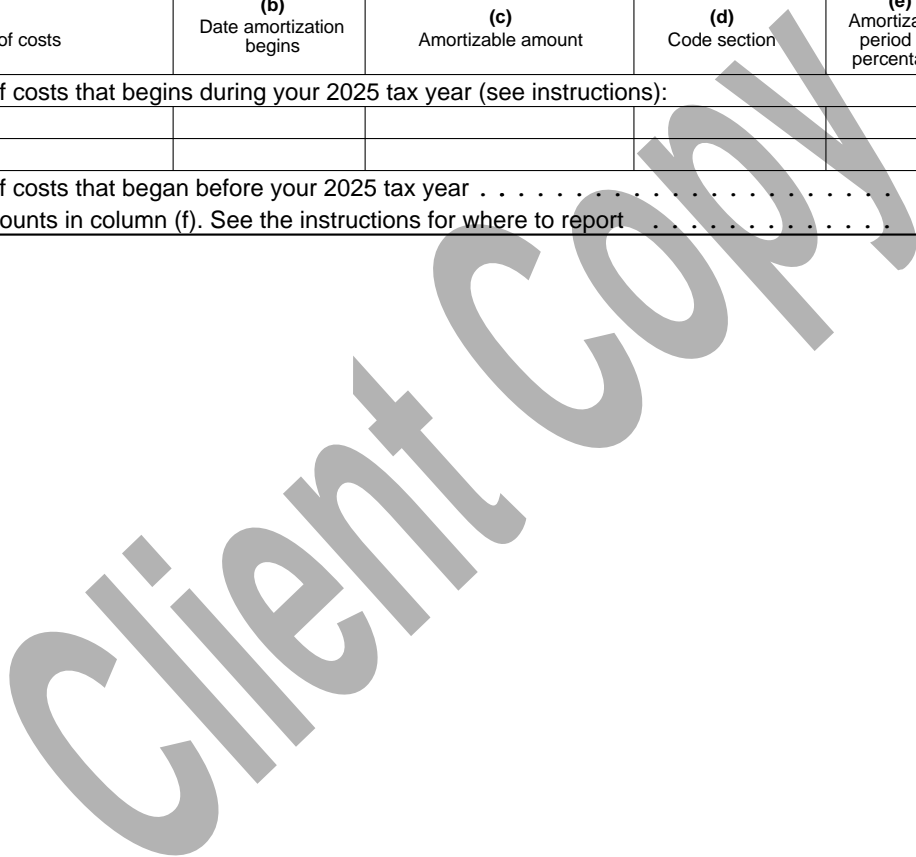
Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year (see instructions):					
43 Amortization of costs that began before your 2025 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	



Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return STEVE & CARIE JO WINTER	Business or activity to which this form relates WINDSOR HAIR SHOPPE	Identifying number XXX-XX-XXXX
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	0
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	4,890

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	874
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	50-year property		50 yrs.	MM	S/L	
i	Residential rental property		27.5 yrs.	MM	S/L	
j	Nonresidential real property		39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	
e	50-year		50 yrs.	MM	S/L	

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Summary (See instructions.)

Table with 2 columns: Description and Amount. Row 21: Listed property. Row 22: Total. Row 23a: Assets shown in Part III... Row 23b: Assets shown in Part III...

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

- 24a Do you have evidence to support the business/investment use claimed?
b If "Yes," is the evidence written?
c Do you own, lease, or charter an aircraft? Check all that apply. See instructions

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36: Miles driven, availability for personal use, primary use, etc.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) *(continued)*

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

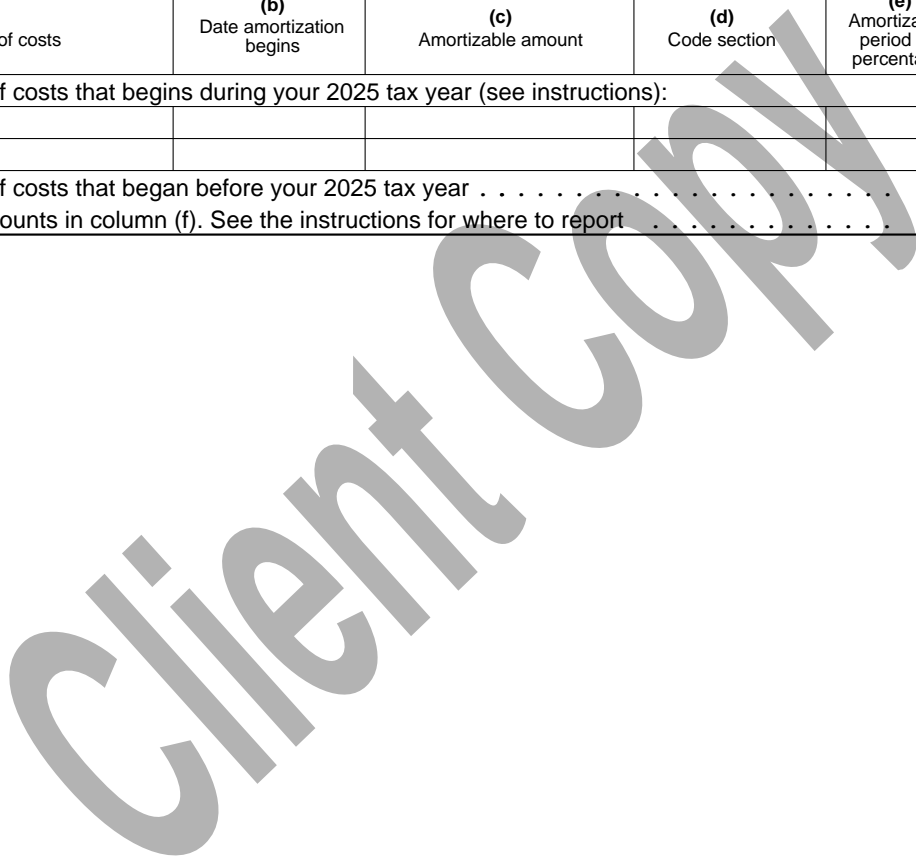
Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year (see instructions):					
43 Amortization of costs that began before your 2025 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	



Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return STEVE & CARIE JO WINTER	Business or activity to which this form relates FARM - CROPS/CUSTOM WO	Identifying number XXX-XX-XXXX
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	0
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2025	17	15,675
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

Section B - Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		71,900	5	HY	S/L	7,190
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h 50-year property			50 yrs.	MM	S/L	
i Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
j Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	
e 50-year			50 yrs.	MM	S/L	

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Summary (See instructions.)

Table with 2 columns: Description and Amount. Row 21: Listed property. Row 22: Total. Row 23a: Assets shown in Part III... Row 23b: Assets shown in Part III...

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

- 24a Do you have evidence to support the business/investment use claimed?
b If "Yes," is the evidence written?
c Do you own, lease, or charter an aircraft? Check all that apply.

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25, 26, 27, 28, 29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36: 30 Total business/investment miles, 31 Total commuting miles, 32 Total other personal miles, 33 Total miles driven, 34-36 Availability questions.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) *(continued)*

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

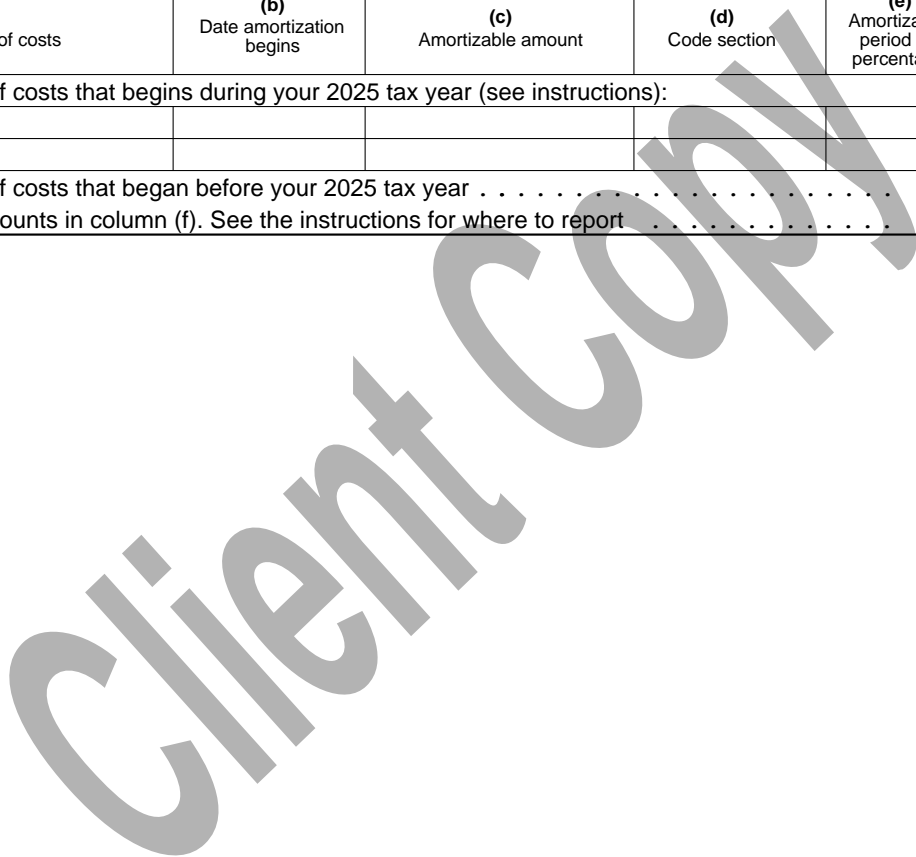
Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year (see instructions):					
43 Amortization of costs that began before your 2025 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	



Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return STEVE & CARIE JO WINTER	Business or activity to which this form relates STORAGE RENTAL	Identifying number XXX-XX-XXXX
---	--	--

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	0
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2025	17	115
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h 50-year property			50 yrs.	MM	S/L	
i Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
j Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	
e 50-year			50 yrs.	MM	S/L	

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Summary (See instructions.)

Table with 2 columns: Description and Amount. Row 21: Listed property. Row 22: Total. Row 23a: Assets shown in Part III... Row 23b: Assets shown in Part III...

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

- 24a Do you have evidence to support the business/investment use claimed?
b If "Yes," is the evidence written?
c Do you own, lease, or charter an aircraft? Check all that apply.

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Rows 25-29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) *(continued)*

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

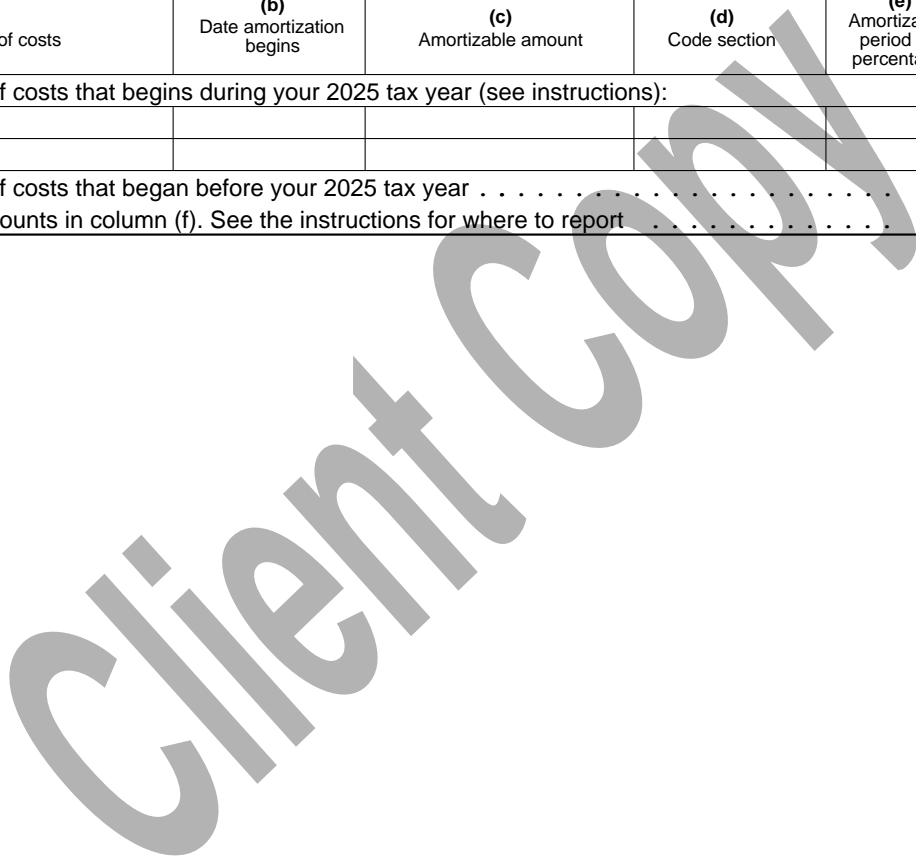
Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year (see instructions):					
43 Amortization of costs that began before your 2025 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	



IRS e-file Signature Authorization

OMB No. 1545-0074

2025

- ▶ ERO must obtain and retain completed Form 8879.
- ▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name STEVE WINTER		Social security number XXX-XX-XXXX
Spouse's name CARIE JO WINTER		Spouse's social security number XXX-XX-XXXX

Part I Tax Return Information - Tax Year Ending December 31, 2025 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	12,169
2	Total tax	2	2,906
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	
4	Amount you want refunded to you	4	
5	Amount you owe	5	2,423

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize Odstrcil and Meis CPA PC to enter or generate my PIN 32085 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize Odstrcil and Meis CPA PC to enter or generate my PIN 98902 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. XXXXXXX-02525
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ ODSTRCIL AND MEIS CPAS PC Date ▶ _____

ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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

Form 8879 (Rev. 01-2021)

Elections

(This page is e-filed with the return. Include it if paper-filing.)

2025 PG01

Name(s) as shown on return

STEVE & CARIE JO WINTER

Tax ID Number

XXX-XX-XXXX

Section 1.263(a)-3(h) Safe Harbor Election for Small Taxpayers

NAME: STEVE WINTER

ADDRESS: 9370 WELD COUNTY ROAD 70, WINDSOR, CO 80550

SSN/EIN: XXX-XX-XXXX

ELECTION: The amounts paid for repairs, maintenance, improvements and similar activities performed on the eligible building(s) described below qualify under the safe harbor provided in Reg. Section 1.263(a)-3(h)(1).

DESCRIPTION: SHOP IMPROVEMENTS
SHOP REMODEL

Client Copy

Elections

(This page is e-filed with the return. Include it if paper-filing.)

2025 PG02

Name(s) as shown on return

STEVE & CARIE JO WINTER

Tax ID Number

XXX-XX-XXXX

Section 1.263(a)-3(h) Safe Harbor Election for Small Taxpayers

NAME: CARIE JO WINTER

ADDRESS: 9370 WELD COUNTY ROAD 70, WINDSOR, CO 80550

SSN/EIN: XXX-XX-XXXX

ELECTION: The amounts paid for repairs, maintenance, improvements and similar activities performed on the eligible building(s) described below qualify under the safe harbor provided in Reg. Section 1.263(a)-3(h)(1).

DESCRIPTION: COMM BLDG 229 N 7 WINDSOR
REMODELING

Client Copy

Elections

(This page is e-filed with the return. Include it if paper-filing.)

2025 PG03

Name(s) as shown on return

STEVE & CARIE JO WINTER

Tax ID Number

XXX-XX-XXXX

Title: Section 1.263(a)-1(f) de minimis safe harbor election
Name: STEVE WINTER
Address: 9370 WELD COUNTY ROAD 70, WINDSOR, CO 80550
TIN: XXX-XX-XXXX
Statement: Taxpayer is making the de minimis safe harbor election under Section 1.263(a)-1(f).

Client Copy

Elections

(This page is e-filed with the return. Include it if paper-filing.)

2025 PG04

Name(s) as shown on return

STEVE & CARIE JO WINTER

Tax ID Number

XXX-XX-XXXX

Title: Section 1.263(a)-1(f) de minimis safe harbor election
Name: CARIE JO WINTER
Address: 9370 WELD COUNTY ROAD 70, WINDSOR, CO 80550
TIN: XXX-XX-XXXX
Statement: Taxpayer is making the de minimis safe harbor election under Section 1.263(a)-1(f).

Client Copy

Special Depreciation Elections

(This page is e-filed with the return. Include it if paper-filing.)

2025 PG01

Name(s) as shown on return

Tax ID Number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

**THE TAXPAYER MAKES THE FOLLOWING ELECTIONS RELATED TO
BONUS DEPRECIATION FOR THE 2025 TAX YEAR.**

I ELECT OUT OF ALL BONUS DEPRECIATION FOR ALL CLASSES OF PROPERTY.

Client Copy

Federal Supporting Statements

2025 PG01

Name(s) as shown on return

STEVE & CARIE JO WINTER

Tax ID Number

XXX-XX-XXXX

Schedule 1 - Line 8a - NOL Explanation

Statement #1

2022 NOL CF = \$25,605, \$3,313 used in PY.
Total NOL deduction on Schedule 1, line 8 = \$0.

Client Copy

SSA Detail Listing

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

T/S	Name	Net Benefit	Medicare Premium	Tax Withheld
T	STEVE WINTER	19,011	2,220	
S	CARIE JO WINTER	9,032	1,480	
Taxpayer Totals		19,011	2,220	
Spouse Totals		9,032	1,480	
Totals		28,043	3,700	

Client Copy

Investment Income for the Earned Income Credit

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Tax ID Number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

Interest and Dividends

- 1. Enter any amount from Form 1040 or 1040-SR, line 2b ... 1. 217
2. Enter any amount from Form 1040 or 1040-SR, line 2a, plus any amount on Form 8814, line 1b ... 2.
3. Enter any amount from Form 1040 or 1040-SR, line 3b ... 3.
4. Enter the amount from Schedule 1 (Form 1040), line 8z, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2, on the next page, to figure the amount to enter on this line.) ... 4.

Capital Gain Net Income

- 5. Enter the amount from Form 1040 or 1040-SR, line 7a. If the amount on that line is a loss, enter -0- ... 5.
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) ... 6.
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.) ... 7.

Royalties and Rental Income From Personal Property

- 8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040), line 8l. Subtract any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040), line 24b. (If the result is less than zero, enter -0-) ... 8. 306

Passive Activities

- 9. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40) and the total of any losses from passive activities (included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40). (See instructions below for line 9.) (if zero or less, enter -0-.) ... 9. 39,244
10. Adjustment from EIC screen ... 10.
11. Add the amounts on lines 1, 2, 3, 4, 7, 8, 9 and 10. Enter the total. This is your investment income ... 11. 39,767
12. Is the amount on line 11 more than \$11,950?
[X] Yes. You can't take the credit.
[] No. Go to Step 3 of the Form 1040 instructions for line 27 to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to Rule 7, next).

Instructions for line 9. In figuring the amount to enter on line 9, don't take into account any royalty income (or loss) included on line 26 of Schedule E or any amount included in your earned income. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, isn't from a passive activity, enter "NPA" and the amount of that income (or loss) on the dotted line next to line 26.

**Modified Adjusted Gross Income (MAGI)
Form 8582, Line 6**

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

Income	Regular tax	Alt Min Tax
Wages		
Interest income before Series EE bond exclusion	217	217
Dividend income		
Taxable state and local refunds		
Alimony received		
Nonpassive business income or (loss)	(14,858)	(14,858)
Schedule D and Form 4797	(521)	(521)
Taxable IRA distributions		
Taxable pensions and annuities		
Nonpassive partnership income or (loss) (including overall PTP gains and sold PTP losses)	(23,050)	(23,050)
Nonpassive S corporation income or (loss)		
Nonpassive estate and trust income or (loss)		
Real Estate Mortgage Investment Conduits (REMICs)		
Royalty Income	306	306
Net rental real estate gains for a real estate professional or non-passive rental		
Overall loss from the entire disposition of a passive activity		
Nonpassive farm income or (loss)	12,284	12,284
Unemployment compensation		
Other income		
Total income	(25,622)	(25,622)
Adjustments		
Educator expenses		
Certain business expenses of reservists, performing artists, and fee-based government officials		
Health savings account deduction		
Moving expenses		
Self-employed SEP, SIMPLE, and qualified plans		
Self-employed health insurance deduction		
Penalty on early withdrawal of savings		
Alimony paid		
Other adjustments		
Total adjustments	0	0
Subtract total adjustments from total income	(25,622)	(25,622)
MAGI adjustment from input screen E2		
Modified adjusted gross income	(25,622)	(25,622)

Simplified Method Worksheet

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

1. Enter the amount of the gross income limitation. See the Instructions for the Simplified Method Worksheet	1.	<u>13,784</u>
2. Allowable square footage for the qualified business use. Do not enter more than 300 square feet. See the Instructions for the Simplified Method Worksheet	2.	<u>300</u>
3. Simplified method amount		
a. Maximum allowable amount	3a.	<u>5</u>
b. For daycare facilities not used exclusively for business, enter the decimal amount from the Daycare Facility Worksheet; otherwise, enter 1.0	3b.	<u>1.00</u>
c. Multiply line 3a by line 3b and enter result to 2 decimal places	3c.	<u>5.00</u>
4. Multiply line 2 by line 3c	4.	<u>1,500</u>
5. Allowable expenses using the simplified method. Enter the smaller of line 1 or line 4 here and include that amount on Schedule C, line 30. If zero or less, enter -0-	5.	<u>1,500</u>
6. Carryover of unallowed expenses from a prior year that are not allowed in 2025.		
a. Operating expenses. Enter the amount from your last Form 8829, line 43 (line 42 if before 2018). See the Instructions for the Simplified Method Worksheet	6a.	<u>2,908</u>
b. Excess casualty losses and depreciation. Enter the amount from your last Form 8829, line 44 (line 43 if before 2018). See the Instructions for the Simplified Method Worksheet	6b.	<u> </u>

Client Copy

Modified AGI Worksheets for Form 8962

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

Worksheet 1-1. Taxpayer's Modified AGI Worksheet - Line 2a

- 1. Enter your adjusted gross income (AGI) from Form 1040, 1040-SR, or 1040-NR, line 11a 1. 12,169
2. Enter any tax-exempt interest from Form 1040, 1040-SR, or 1040-NR, line 2a 2.
3. Enter any amounts from Form 2555, lines 45 and 50 3.
4. Form 1040 or 1040-SR filers: If line 6a is more than line 6b, subtract line 6b from line 6a and enter the result 4. 28,043
5. Add lines 1 through 4. Enter here and on Form 8962, line 2a 5. 40,212

Worksheet 1-2. Dependents' Combined Modified AGI - Line 2b

- 1. Enter the AGI for your dependents from Form 1040, 1040-SR, or 1040-NR, line 11a 1.
2. Enter any tax-exempt interest for your dependents from Form 1040, 1040-SR, or 1040-NR, line 2a 2.
3. Enter any amounts for your dependents from Form 2555, lines 45 and 50 3.
4. For each dependent filing Form 1040 or 1040-SR: If line 6a is more than line 6b, subtract line 6b from line 6a and enter the result 4.
5. Add lines 1 through 4. Enter here and on Form 8962, line 2b 5.

Worksheet 2. Household Income as a Percentage of the Federal Poverty Line

- 1. Enter the amount from line 3 of Form 8962 1. 40,212
2. Enter the amount from line 4 of Form 8962 2. 20,440
3. Multiply the amount on line 2 by 4.0 3. 81,760
4. Is the amount on line 1 more than the amount on line 3?
- Yes. The amount on line 1 above is more than 400% of the federal poverty line. Enter 401 here and on line 5 of Form 8962.
- No. Divide the amount on line 1 above by the amount on line 2 above. Do not round; instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for 0.9984, enter the result as 99; for 1.8565, enter the result as 185; and for 3.997, enter the result as 399. Enter the result here and on line 5 of Form 8962 4. 196

Partner's Adjusted Basis Worksheet, page 1

(This page is not filed with the return. It is for your records only.)

2025

Name of Partner: STEVE WINTER	SSN: XXX-XX-XXXX
Name of Partnership: JACK AND STEVE WINTER	EIN 840967407

A. Partner's share of partnership liabilities (Sch K-1, Item K)	A. _____	
B. Partner's share of partnership liabilities from PRIOR year	B. (<u>29,550</u>)	
C. Increases (Decrease) in share of Partnership Liabilities during this tax period	C. (<u>29,550</u>)	
1. Adjusted Basis from preceding year		1. _____ 0
2. Capital contributions of property		
a. Gain (if any) recognized this year on contribution of property to partnership	2 a. _____	
b. Cash contributed during the year	b. <u>52,600</u>	
c. Adjusted basis of property contributed during the year	c. _____	
d. Partnership interest acquired other than by cash or property	d. _____	
Total additional contributions (Total lines 2a-2d)	2. <u>52,600</u>	
3. Items of Income or Gain for this period		
a. Ordinary Income (Sch K-1, Line 1)	3 a. <u>8,317</u>	
b. Real Estate Rental Income (Sch K-1, Line 2)	b. _____	
c. Other Rental Income (Sch K-1, Line 3c)	c. _____	
d. Interest, Dividends & Royalties (Sch K-1, Lines 5, 6a & 7)	d. _____	
e. Capital Gain (Sch K-1, Lines 8 & 9a)	e. _____	
f. Other Portfolio Income (Sch K-1, Line 11a)	f. _____	
g. Section 1231 Gain (Sch K-1, Line 10)	g. _____	
h. Other Income (Sch K-1, Line 11i)	h. _____	
i. Tax Exempt Income (Sch K-1, Lines 18a & b)	i. _____	
j. Excess Depletion Adjustment	j. _____	
k. Increase from Recapture of Business Credits	k. _____	
i. Gain from 179 disposition (See IRC § 49(a), 50(a), 50(c)(2) & 1371 (d))	i. _____	
Total items of Income or Gains (Total lines 3a-3i)	3. <u>8,317</u>	
4. Increase in Partnership Share of Partnership Liabilities from line C above	4. _____	
5. Total increases in basis (combine lines 1 through 4)		5. _____ 60,917
6. Cash Distributions to the Partner during the year	6. _____	
7. Decrease in Partner's Share of Partnership Liabilities from line C above	7. <u>29,550</u>	
8. Decrease for Non-Deductible Expenses/Credit Adjustments	8. _____	
9. Subtotal - basis after all distributions and other decreases (Line 5 minus lines 6-8)		9. _____ 31,367
10. Items of Losses and Deductions (Allowed for the current year)		
a. Ordinary Loss (Page 2, Col d, Line 10a)	10 a. <u>31,367</u>	
b. Real Estate Rental Loss (Page 2, Col d, Line 10b)	b. _____	
c. Other Rental Loss (Page 2, Col d, Line 10c)	c. _____	
d. Capital Loss (Page 2, Col d, Line 10d)	d. _____	
e. Other Portfolio Loss (Page 2, Col d, Line 10e)	e. _____	
f. Section 1231 Loss (Page 2, Col d, Line 10f)	f. _____	
g. Other Loss (Page 2, Col d, Line 10g)	g. _____	
h. Charitable Contributions (Page 2, Col d, Line 10h)	h. _____	
i. Section 179 Expense (Page 2, Col d, Line 10i)	i. _____	
j. Portfolio Income Expenses (Page 2, Col d, Line 10j)	j. _____	
k. Other Deductions (Page 2, Col d, Line 10k)	k. _____	
l. Interest Expense on Investment Debt (Page 2, Col d, Line 10l)	l. _____	
m. Section 59(e) Expenditures (Page 2, Col d, Line 10m)	m. _____	
n. Other decreases (Page 2, Col d, Line 10n)	n. _____	
o. Loss from 179 disposition (Page 2, Col d, Line 10o)	o. _____	
Total items of Losses and Deductions (Total lines 10a-10o)	10. <u>31,367</u>	
11. Adjusted Basis of Partnership Interest (Cannot be negative) (Line 9-Line 10)		11. _____ 0

Partner's Adjusted Basis Worksheet, page 2

(This page is not filed with the return. It is for your records only.)

2025

Name of Partner: STEVE WINTER	SSN: XXX-XX-XXXX
Name of Partnership: JACK AND STEVE WINTER	EIN 840967407

Allocation percentage for line 10

Losses and deductions allowed divided by Total Losses and deductions

0.117603

Allocation percentage for line 8

Losses and deductions allowed divided by Total Losses and deductions

		(A) Beginning of Year Losses and Deductions	(B) Current Year Losses and Deductions	(C) Total Losses and Deductions	(D) Allowed Losses and Deductions in Current Year	(E) Suspended Amounts Carried Forward to Future Years
Sch K1	Line:					
10a	Ordinary Losses	266,719		266,719	31,367	235,352
b	Rental Real Estate Losses					
c	Other Rental Losses					
d	Short-term capital losses					
d	Long-term capital losses					
e	Other portfolio losses					
f	1231 losses					
g	1256 losses					
g	S/T Cap (Not Portfolio)					
g	L/T Cap Total (Not Portfolio)					
g	4797, Line 10					
g	Other losses					
h	CC Cash 60%					
h	CC Cash 30%					
h	CC Noncash 50%					
h	CC Noncash 30%					
h	CC Capital Gain Prop 30%					
h	CC Capital Gain Prop 20%					
h	CC 100%					
i	Section 179					
i	Reserved					
j	Portfolio 2%					
j	Portfolio Other					
k	Deductions - royalty income					
k	Educational assistance benefits					
k	Dependent care benefits					
k	Reforestation expense					
k	Film and TV Prod Exp					
k	Interest Exp - Schedule E					
k	CCF Contributions					
k	Interest penalty					
k	Oil and gas depletion					
k	Other deductions					
l	Interest Exp Investment Sch A					
m	Sec. 59(e)(2) Circulation Costs					
m	Sec. 59(e)(2) Research Costs					
m	Sec. 59(e)(2) Mining Costs					
m	Sec. 59(e)(2) Intangible Drilling					
n	Other decreases					
o	Loss from 179 asset					
Total deductible losses and deductions		<u>266,719</u>		<u>266,719</u>	<u>31,367</u>	<u>235,352</u>
8	Nondeductible expenses & credit adj					
Totals		<u>266,719</u>		<u>266,719</u>	<u>31,367</u>	<u>235,352</u>

QBI Explanation Worksheet

Form 1040

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

Name of business activity Schedule F: CROPS/CUSTOM WORK

	As reported	As allowed on 1040 after limitations
1. Ordinary business income (loss)	12,284	12,284
2. Rental income (loss)		
3. Royalty income (loss)		
4. Section 1231 gain (loss)		
5. Other income (loss)		
6. Section 179 deduction		
7. Other deductions		
8. Deduction for half of SE tax		866
9. Self-employed health insurance deduction		
10. Self-employed pension deduction		
11. QBI amount carried to Form 8995 / 8995-A		11,418
12. W-2 wages carried to Form 8995 / 8995-A		
13. UBIA of qualified property carried to Form 8995 / 8995-A		315,228
14. Section 199A REIT dividends		
15. 199(A)(g) deduction		
16. QBI allocable to cooperative payments		
17. W-2 wages allocable to cooperative payments		

The income amount from line 11 will show on one of the following lines, depending on circumstances:

- Form 8995, line 1
- Form 8995-A, line 2
- Form 8995-A, Schedule A, line 2
- Form 8995-A, Schedule A, line 16
- Form 8995-A, Schedule B, line 3
- Form 8995-A, Schedule C, line 1

Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.

QBI Explanation Worksheet

Form 1040

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

Name of business activity

K1P: CROPS

	As reported	As allowed on 1040 after limitations
1. Ordinary business income (loss)	8,317	(23,050)
2. Rental income (loss)		
3. Royalty income (loss)		
4. Section 1231 gain (loss)		
5. Other income (loss)		
6. Section 179 deduction		
7. Other deductions		
8. Deduction for half of SE tax		587
9. Self-employed health insurance deduction		
10. Self-employed pension deduction		
11. QBI amount carried to Form 8995 / 8995-A		(23,637)
12. W-2 wages carried to Form 8995 / 8995-A		14,400
13. UBIA of qualified property carried to Form 8995 / 8995-A		358,376
14. Section 199A REIT dividends		
15. 199(A)(g) deduction		
16. QBI allocable to cooperative payments		
17. W-2 wages allocable to cooperative payments		

The income amount from line 11 will show on one of the following lines, depending on circumstances:

- Form 8995, line 1
- Form 8995-A, line 2
- Form 8995-A, Schedule A, line 2
- Form 8995-A, Schedule A, line 16
- Form 8995-A, Schedule B, line 3
- Form 8995-A, Schedule C, line 1

Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

2025

COMPUTER CONSULTING

PAGE 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Social security number/EIN

STEVE & CARIE JO WINTER

XXX-XX-XXXX

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	SHOP IMPROVEMENTS	02-28-1993	4,074		100.00			4,074	31.5		0	4,074		4,074	
2	SHOP REMODEL	06-01-1994	1,167*		100.00			1,167	31.5	SL MM	3.175	1,129	37	1,166	37
7	19" FLAT PANEL MONITO	01-02-2008	217		100.00	PY 217			5		0	217		217	
8	INTEL QUAD 990 GB COM	07-20-2008	2,229		100.00	PY 2,229			5		0	2,229		2,229	
9	22" FLAT PANEL MONITO	08-01-2008	368		100.00	PY 368			5		0	368		368	
10	INTERNET USB CARD	08-06-2008	107		100.00	PY 107			5		0	107		107	
11	2009 FORD MUSTANG	08-30-2008	40,997	40,997	50.00				5		0	15,961		15,961	
15	Computer Equip	05-21-2010	1,741		100.00	PY 1,741			5		0	1,741		1,741	
16	ASUS LAPTOP	03-23-2011	621		100.00	PY 621			5		0	621		621	
17	BLACKBERRY	04-20-2011	692		100.00	PY 692			5		0	692		692	
18	SAMSUNG GT P5710	12-21-2011	747		100.00	PY 747			5		0	747		747	
19	OFFICE EQUIP	12-26-2012	1,073		100.00	PY 1,073			5		0	1,073		1,073	
42	COMPUTER	06-01-2013	1,276		100.00	PY 1,276			5		0	1,276		1,276	
44	COMPUTER	06-01-2014	766		100.00	PY 766			5		0	766		766	
Totals			56,075					5,241				31,001	37	31,038	37

Land Amount
Net Depreciable Cost

56,075

PY 9,837

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

ST ADJ:
UBIA: 1,167

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

2025

WINDSOR HAIR SHOPPE

PAGE 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Social security number/EIN

STEVE & CARIE JO WINTER

XXX-XX-XXXX

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
20	LAND 229 N 7 WINDSOR	07-27-2012	34,839	34,839	100.00			0	0		0				
21	COMM BLDG 229 N 7 WIN	07-27-2012	110,322*		100.00			110,322	39	SL MM	2.564	35,244	2,829	38,073	2,829
22	REMODELING	08-01-2012	9,121*		100.00		PY 4,561	4,560	15	150 DB HY	5.9	8,446	269	8,715	269
23	LANDSCAPEING 7TH WIND	08-30-2012	4,826		100.00		PY 2,413	2,413	10		0	4,824		4,824	
24	CONCRETE WORK 7TH WIN	09-07-2012	5,800*		100.00		PY 2,900	2,900	15	150 DB HY	5.9	5,371	171	5,542	171
25	5 CHAIRS	08-31-2012	460		100.00	PY 460			7		0	460		460	
26	2 CHILD BOOSTER;4SHAM	08-31-2012	287		100.00	PY 287			7		0	287		287	
27	STYLE CHAIR	09-30-2012	698		100.00	PY 698			7		0	698		698	
28	BLK STORAGE CAB	09-30-2012	355		100.00	PY 355			7		0	355		355	
29	DRYER & OPEN BASE CHA	09-30-2012	308		100.00	PY 308			7		0	308		308	
30	CHAIRS	09-30-2012	300		100.00	PY 300			7		0	300		300	
31	2 HAIR DRYERS	09-30-2012	321		100.00	PY 321			7		0	321		321	
32	2 STYLE STATION & TRO	09-30-2012	428		100.00	PY 428			7		0	428		428	
33	2 BARBER STATION	09-30-2012	1,519		100.00	PY 1,519			7		0	1,519		1,519	
34	3 STYLE STATIONS	09-30-2012	574		100.00	PY 574			7		0	574		574	
35	TROLLEYS	09-30-2012	386		100.00	PY 386			7		0	386		386	
36	SHARIDAN CHAIR	09-30-2012	431		100.00	PY 431			7		0	431		431	
37	2 SHAMPOO CABINETS	09-30-2012	924		100.00	PY 924			7		0	924		924	
38	CHAIR;STATION;BOWL;TR	09-30-2012	1,466		100.00	PY 1,466			7		0	1,466		1,466	
39	EQUIPMENT DOWN	09-30-2012	1,000		100.00	PY 1,000			7		0	1,000		1,000	
41	SNOW BLADE	12-26-2012	2,200		100.00	PY 2,200			7		0	2,200		2,200	
43	ELECTRICAL LIGHTING I	11-04-2013	1,070*		100.00			1,070	27.5	SL MM	3.636	434	39	473	39
45	REMODELING	09-24-2015	3,365*		100.00			3,365	39	SL MM	2.564	799	86	885	86
47	SOUTH ROOM REMODEL	08-21-2016	7,211*		100.00			7,211	39	SL MM	2.564	1,549	185	1,734	185
48	ELECTRICAL LIGHTING	06-01-2016	3,032*		100.00			3,032	39	SL MM	2.564	666	78	744	78
49	AIR CONDITIONER	07-01-2016	5,150*		100.00			5,150	39	SL MM	2.564	1,117	132	1,249	132
57	2005 Toyota Van	09-02-2022	4,000*		100.00			4,000	5	SL MQ	20	1,900	800	2,700	800
58	Top Load Washer	10-03-2022	2,908*		100.00			2,908	7	SL MQ	14.286	882	415	1,297	415
59	Paving	07-21-2023	11,400*		100.00			11,400	15	SL HY	6.667	1,140	760	1,900	760
Totals			214,701					158,331				74,029	5,764	79,793	5,764

Land Amount
Net Depreciable Cost

214,701

PY 11,657 PY 9,874

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

5,764

ST ADJ:
UBIA: 163,379

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

FARM - CROPS/CUSTOM WORK
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2025
PAGE 1

Name(s) as shown on return

Social security number/EIN

STEVE & CARIE JO WINTER

XXX-XX-XXXX

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
3	2001 FORD F150	06-01-2005	11,000		100.00	PY 11,000		0	5		0	11,000		11,000	
4	4-WHEELER BLUE HONDA	05-18-2006	2,061		100.00	PY 2,061		0	5		0	2,061		2,061	
5	07 TOYOTA TUNDRA	07-10-2007	36,586		85.00			31,098	5	150 DB HY	0	31,098		31,098	
6	TOYOTA EXTENDED WARRA	07-10-2007	2,350		75.00			1,763	5	AMT-	0	218		218	
12	fs1406 FLAIL SHREDDER	12-03-2009	16,500		100.00			16,500	7		0	16,498		16,498	
13	NH 5080 BALER	06-23-2009	26,892		100.00	PY 26,892		0	7		0	26,892		26,892	
14	PRARIE DOG EXTERMINAT	01-28-2009	1,395		100.00	PY 1,395		0	7		0	1,395		1,395	
40	JD GATOR	12-31-2012	11,677		100.00	PY 11,677		0	7		0	11,677		11,677	
46	MAXEY TRAILER	12-22-2015	5,500		100.00		PY 2,750	2,750	7		0	5,500		5,500	
51	SR112 Rake	05-31-2017	7,500*		100.00			7,500	5		0	7,500		7,500	
52	WINGED PULVI MULCHER	12-05-2017	29,659*		100.00		PY 29,659	0	5		0	29,659		29,659	
53	Apex Screener	08-05-2020	10,000*		100.00			10,000	5	150 DB HY	8.33	9,167	833	10,000	833
54	Roller Mill for Scree	08-05-2020	6,169*		100.00			6,169	5	150 DB HY	8.33	5,655	514	6,169	514
55	Windrower	02-26-2020	157,000*		100.00	PY 50,000		107,000	5	150 DB HY	8.33	148,087	8,913	157,000	8,913
56	Case Ecolo-tiller	11-03-2021	33,000*		100.00			33,000	5	150 DB MQ	16.41	22,849	5,415	28,264	5,415
60	2024 Farmall 75C Trac	06-11-2025	71,900*		100.00			71,900	5	SL HY	10		7,190	7,190	7,190
Totals			429,189					287,680				329,256	22,865	352,121	22,865

Land Amount
Net Depreciable Cost

429,189

PY 103,025 PY 32,409

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

22,865

ST ADJ:
UBIA: 315,228

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

STORAGE RENTAL
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2025
PAGE 1

Name(s) as shown on return

Social security number/EIN

STEVE & CARIE JO WINTER

XXX-XX-XXXX

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
50	40' HIGH STORAGE CONT	05-08-2017	3,500*		100.00		PY 1,750	1,750	10	200 DB MQ	6.56	3,228	115	3,343	115
Totals			3,500					1,750				3,228	115	3,343	115

Land Amount
Net Depreciable Cost

3,500

PY 1,750

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

115
ST ADJ:
UBIA:

3,500

Next Year's Depreciation Worksheet

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
C	1	SHOP IMPROVEMENTS	02-28-1993	4,074		31.5	
C	1	SHOP REMODEL	06-01-1994	1,167	SL MM	31.5	
F	1	2001 FORD F150	06-01-2005			5	
F	1	4-WHEELER BLUE HONDA	05-18-2006			5	
F	1	07 TOYOTA TUNDRA	07-10-2007	31,098	150 DBHY	5	
F	1	TOYOTA EXTENDED WARRANTY	07-10-2007	1,763		5	
C	1	19" FLAT PANEL MONITOR	01-02-2008			5	
C	1	INTEL QUAD 990 GB COMPUT	07-20-2008			5	
C	1	22" FLAT PANEL MONITOR	08-01-2008			5	
C	1	INTERNET USB CARD	08-06-2008			5	
C	1	2009 FORD MUSTANG	08-30-2008			5	
F	1	fs1406 FLAIL SHREDDER	12-03-2009	16,500		7	
F	1	NH 5080 BALER	06-23-2009			7	
F	1	PRARIE DOG EXTERMINATOR	01-28-2009			7	
C	1	Computer Equip	05-21-2010			5	
C	1	ASUS LAPTOP	03-23-2011			5	
C	1	BLACKBERRY	04-20-2011			5	
C	1	SAMSUNG GT P5710	12-21-2011			5	
C	1	OFFICE EQUIP	12-26-2012			5	
C	2	LAND 229 N 7 WINDSOR	07-27-2012			0	
C	2	COMM BLDG 229 N 7 WINDSO	07-27-2012	110,322	SL MM	39	2,829
C	2	REMODELING	08-01-2012	4,560	150 DBHY	15	269
C	2	LANDSCAPEING 7TH WINDSOR	08-30-2012	4,826		10	
C	2	CONCRETE WORK 7TH WINDSO	09-07-2012	2,900	150 DBHY	15	171
C	2	5 CHAIRS	08-31-2012			7	
C	2	2 CHILD BOOSTER;4SHAMPOO	08-31-2012			7	
C	2	STYLE CHAIR	09-30-2012			7	
C	2	BLK STORAGE CAB	09-30-2012			7	
C	2	DRYER & OPEN BASE CHAIR	09-30-2012			7	
C	2	CHAIRS	09-30-2012			7	
C	2	2 HAIR DRYERS	09-30-2012			7	
C	2	2 STYLE STATION & TROLLE	09-30-2012			7	
C	2	2 BARBER STATION	09-30-2012			7	
C	2	3 STYLE STATIONS	09-30-2012			7	
C	2	TROLLEYS	09-30-2012			7	
C	2	SHARIDAN CHAIR	09-30-2012			7	
C	2	2 SHAMPOO CABINETS	09-30-2012			7	
C	2	CHAIR;STATION;BOWL;TROLL	09-30-2012			7	
C	2	EQUIPMENT DOWN	09-30-2012			7	
F	1	JD GATOR	12-31-2012			7	
C	2	SNOW BLADE	12-26-2012			7	
C	1	COMPUTER	06-01-2013			5	
C	2	ELECTRICAL LIGHTING IMPR	11-04-2013	1,070	SL MM	27.5	39
C	1	COMPUTER	06-01-2014			5	
C	2	REMODELING	09-24-2015	3,365	SL MM	39	86
F	1	MAXEY TRAILER	12-22-2015	5,500		7	
C	2	SOUTH ROOM REMODEL	08-21-2016	7,211	SL MM	39	185
C	2	ELECTRICAL LIGHTING	06-01-2016	3,032	SL MM	39	78
C	2	AIR CONDITIONER	07-01-2016	5,150	SL MM	39	132
E	2	40' HIGH STORAGE CONTAIN	05-08-2017	1,750	200 DBMQ	10	115
F	1	SR112 Rake	05-31-2017	7,500		5	
F	1	WINGED PULVI MULCHER	12-05-2017	29,659		5	

Next Year's Depreciation Worksheet

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

STEVE & CARIE JO WINTER

Tax ID Number

XXX-XX-XXXX

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
F	1	Apex Screener	08-05-2020	10,000	150 DBHY	5	
F	1	Roller Mill for Screener	08-05-2020	6,169	150 DBHY	5	
F	1	Windrower	02-26-2020	107,000	150 DBHY	5	
F	1	Case Ecolo-tiller	11-03-2021	33,000	150 DBMQ	5	4,736
C	2	2005 Toyota Van	09-02-2022	4,000	SL MQ	5	800
C	2	Top Load Washer	10-03-2022	2,908	SL MQ	7	415
C	2	Paving	07-21-2023	11,400	SL HY	15	760
F	1	2024 Farmall 75C Tractor	06-11-2025	71,900	SL HY	5	14,380
TOTAL							24,995

Client Copy

Carryover Worksheet

List of items that will carryover to the 2026 tax return

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

Itemized Deductions

Carryover Amount

Contributions subject to 100% of AGI limitations			
Contributions subject to 60% of AGI limitations			
Contributions subject to 30% of AGI limitations (50% capital gains appreciated property)			
Contributions subject to 30% of AGI limitations			
Contributions subject to 20% of AGI limitations (30% capital gains appreciated property)			
Taxable state and local refunds to Schedule 1 (Form 1040) line 1			
State/local taxes paid in 2026 to flow to the Schedule A			
State donations and contributions carryover			
State overpayment applied to next year			

Expenses

Office in home operating expenses			2,908
Office in home excess casualty losses and depreciation			
Disallowed investment interest expense	AMT	Reg. Tax	
Section 179 expense			
Operating expenses, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use			
Excess depreciation, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use			

Losses

Short-term capital loss	AMT	Reg. Tax	521
Long-term capital loss	AMT	Reg. Tax	
Net operating loss	AMT	Reg. Tax	22,292
Excess business loss from Form 461 (becomes part of NOL next year)	AMT	Reg. Tax	
Qualified REIT and PTP loss carryover			
QBI loss carryover			78,273
Nonrecaptured net section 1231 losses from WK_1231C	AMT	Reg. Tax	

Credits

Mortgage interest credit			
Credit for prior year minimum tax			
Foreign Tax credit	AMT	Reg. Tax	
District of Columbia first time home owner's credit			
Residential clean energy credit			

Other

Preparer Fee			
Overpayment applied to next year's estimates			
Estimated Tax Payment 1		Estimated Tax Payment 2	
Estimated Tax Payment 3		Estimated Tax Payment 4	
Federal tax liability for 2210 calculation			2,423
State tax liability for state 2210 calculation			
IRA basis	Taxpayer	Spouse	
Disaster distributions taxable in 2026	Taxpayer	Spouse	
Disaster distributions taxable in 2027	Taxpayer	Spouse	
Excess repayments from 8915-F	Taxpayer	Spouse	

Passive Activity

At Risk Limitations

Worksheet for NOL Carryover From 2025 to 2026 (For an NOL Year Before 2018)

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

USE YOUR 2025 FORM 1040, 1040-SR, OR 1040-NR, TO COMPLETE THIS WORKSHEET:

(34,531)	
521	
	0
	0

1. Enter as a positive number your NOL deduction from Schedule 1 (Form 1040) or Form 1040-NR, line 8a
2. Enter your taxable income without the NOL deduction for 2025. See instructions
3. Enter as a positive number any net capital loss deduction
4. Enter as a positive number any gain excluded on the sale or exchange of qualified small business stock
5. Enter as a positive number any qualified business income deduction
6. Enter any adjustments to your adjusted gross income. See instructions
7. Enter any adjustments to your itemized deductions from line 26 below. See instructions
8. **Modified taxable income.** Combine lines 2 through 7. Enter the result (but not less than zero).
9. **NOL carryover to 2026.** Subtract line 8 from line 1. Enter the result (but not less than zero) here and on the "Other income" line 8z of Schedule 1 (Form 1040) or Form 1040-NR in 2026

ADJUSTMENTS TO ITEMIZED DEDUCTIONS:

10. Enter your adjusted gross income without the NOL deduction for the NOL year entered above or later years. See instructions
11. Combine lines 3, 4, and 6 above
12. **Modified adjusted gross income.** Combine lines 10 and 11 above

ADJUSTMENT TO MEDICAL EXPENSES:

13. Enter your medical expenses from Schedule A (Form 1040), line 4
14. Enter your medical expenses from Schedule A (Form 1040), line 1
15. Multiply line 12 above by 7.5% (0.075).
16. Subtract line 15 from line 14. Enter the result (but not less than zero)
17. Subtract line 16 from line 13

ADJUSTMENT TO CHARITABLE CONTRIBUTIONS:

18. Enter your charitable contributions deductions from Schedule A (Form 1040), line 14; or Schedule A (Form 1040-NR), line 5
19. Refigure your charitable contributions deduction using line 12 above as your adjusted gross income. See instructions
20. Subtract line 19 from line 18

ADJUSTMENT TO CASUALTY AND THEFT LOSSES:

21. Enter your casualty and theft losses from Form 4684, line 18
22. Enter your casualty and theft losses from Form 4684, line 16
23. Multiply line 12 above by 10% (0.10)
24. Subtract line 23 from line 22. Enter the result (but not less than zero)
25. Subtract line 24 from line 21
26. Combine lines 17, 20, and 25, and enter the result here and on line 7

Net Operating Loss Carryover / Carryback Worksheet

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

STEVE WINTER

XXX-XX-XXXX

Year Carried From	Amount Available For Carryover/Carryback	Amount Used Prior to 2025	Amount Used In 2025	Remaining Carryover
2005				
2006				
2007				
2008				
2009				
2010				
2011				
2012				
2013				
2014				
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022	25,605	3,313		22,292
2023				
2024				
2025				
Totals	25,605	3,313		22,292

The required prior-year NOL Deduction statement for Form 1040, Schedule 1, line 8 has been generated based on the information above. To append anything to that statement, open the SCH screen and select "051" from the "Type of attachment" drop list.

\$22,292 of the post-2017 NOL carryforward was not included on Schedule 1, line 8, due to the 80% of taxable income limitation.

1. Enter the amount from Form 1045, page 3, line 24, if less than zero _____
2. Portion of line 1 that is a farming loss that was carried back. Enter as a positive number. _____
3. Excess business loss from Form 461, line 16. Enter as a negative number _____
4. Combine lines 1 through 3. This is your 2025 NOL to carry over to 2026 0

Capital Loss Carryover Worksheet to 2026

Schedule D

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

STEVE & CARIE JO WINTER

XXX-XX-XXXX

<p>1. Enter the amount from your 2025 Form 1040, 1040-SR, or 1040-NR, line 15. If the amount would have been a loss if you could enter a negative number on that line, enclose the amount in parentheses</p> <p>2. Enter the loss from your 2025 Schedule D, line 21, as a positive amount</p> <p>3. Combine lines 1 and 2. If zero or less, enter -0-</p> <p>4. Enter the smaller of line 2 or line 3</p> <p>If line 7 of your 2025 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.</p> <p>5. Enter the loss from your 2025 Schedule D, line 7, as a positive amount</p> <p>6. Enter any gain from your 2025 Schedule D, line 15. If a loss, enter -0-</p> <p>7. Add lines 4 and 6</p> <p>8. Short-term capital loss carryover to 2026. Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6</p> <p>If line 15 of your 2025 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.</p> <p>9. Enter the loss from your 2025 Schedule D, line 15, as a positive amount</p> <p>10. Enter any gain from your 2025 Schedule D, line 7. If a loss, enter -0-</p> <p>11. Subtract line 5 from line 4. If zero or less, enter -0-</p> <p>12. Add lines 10 and 11</p> <p>13. Long-term capital loss carryover for 2026. Subtract line 12 from line 9</p>	<p>1. <u>(34,531)</u></p> <p>2. <u>521</u></p> <p>3. <u>0</u></p> <p>4. _____</p> <p>5. <u>521</u></p> <p>6. <u>0</u></p> <p>7. _____</p> <p>8. <u>521</u></p> <p>9. <u>0</u></p> <p>10. <u>0</u></p> <p>11. <u>0</u></p> <p>12. _____</p> <p>13. _____</p>
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**TAX RETURN COMPARISON
2023 / 2024 / 2025**

2025

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return STEVE & CARIE JO WINTER		Identifying number XXX-XX-XXXX		
	2023	2024	2025	Difference 2024-2025
Filing Status	Married Joint	Married Joint	Married Joint	
Number of Dependents				
Income				
Wages, salaries, tips, etc.				
Taxable interest and dividends	250	23	217	194
Taxable state and local refunds				
Alimony				
Business income (loss)	(12,168)	(15,380)	(14,858)	522
Gains (losses)		(521)	(521)	
Pensions and IRA distributions				
Rent and royalty income (loss)	44,743	47,183	39,550	(7,633)
Part, S-corps, trusts income (loss)	(20,465)	(20,162)	(23,050)	(2,888)
Farm income (loss)	601	(1,666)	12,284	13,950
Unemployment compensation				
Total SS benefits received	17,879	18,452	28,043	9,591
Taxable SS benefits				
Other income (loss)	(3,313)			
Total Income	9,648	9,477	13,622	4,145
Adjusted Gross Income				
Half of self-employment tax		944	1,453	509
IRA deduction				
Other adjustments				
Total Adjusted Gross Income	9,648	8,533	12,169	3,636
Deductions				
Medical deductions	5,860		567	567
State and local taxes	2,476	3,345	3,500	155
Interest	11,775	5,784	3,583	(2,201)
Contributions	5,789	5,120	6,988	1,868
Other deductions				
Total itemized deductions	25,900	14,249	14,638	389
Standard deduction	29,200	30,750	34,700	3,950
Total deductions claimed	29,200	30,750	34,700	3,950
Qualified Business Income Deduction				
Other Deductions from Schedule 1A			12,000	12,000
Tax and Credits				
Taxable Income				
Tax				
Credits				
Self-employment tax		1,887	2,906	1,019
Other taxes				
Total Tax		1,887	2,906	1,019
Payments				
Withholdings				
Estimated tax payments				
Earned income credit				
Other payments and credits	2,955	2,318	483	(1,835)
Estimated tax penalty				
Overpayment	2,955	431		(431)
Overpayment applied				
Refund	2,955	431		(431)
Balance Due			2,423	2,423
Marginal tax rate	10.00	10.00	10.00	
Effective tax rate				

Schedule C Comparison

(This page is not filed with the return. It is for your records only.)

2025

Name of proprietor

Tax ID Number

STEVE WINTER

XXX-XX-XXXX

Principal business: COMPUTER CONSULTING

Business name: _____

	2024	2025	Difference
Income			
Gross Receipts or sales	275		(275)
Returns & allowances			
Cost of goods sold			
Gross profit	275		(275)
Other income			
Gross income	275	0	(275)
Expenses			
Advertising			
Car and truck expenses			
Commissions and fees			
Contract labor			
Depletion			
Depreciation & section 179	128	37	(91)
Employee benefit programs			
Insurance			
Mortgage interest			
Other interest			
Legal & Professional services			
Office expense			
Pension & profit-sharing			
Rent or lease - machinery			
Rent or lease - other property			
Repairs & maintenance			
Supplies			
Taxes and licenses	35		(35)
Travel			
Deductible meals			
Utilities			
Wages			
Other expenses	527		(527)
Total expenses	690	37	(653)
Business use of home			
Net profit or (loss)	(415)	(37)	378
Allowed on return after Form 6198 and Form 8582 limitations	(415)	(37)	378

Schedule C Comparison

(This page is not filed with the return. It is for your records only.)

2025

Name of proprietor

Tax ID Number

CARIE JO WINTER

XXX-XX-XXXX

Principal business: **HAIR STYLIST**

Business name: **WINDSOR HAIR SHOPPE**

	2024	2025	Difference
Income			
Gross Receipts or sales	23,978	13,763	(10,215)
Returns & allowances			
Cost of goods sold	2,882	3,667	785
Gross profit	21,096	10,096	(11,000)
Other income			
Gross income	21,096	10,096	(11,000)
Expenses			
Advertising			
Car and truck expenses	2,471	4,146	1,675
Commissions and fees			
Contract labor			
Depletion			
Depreciation & section 179	5,764	5,764	
Employee benefit programs			
Insurance	5,647	485	(5,162)
Mortgage interest			
Other interest			
Legal & Professional services	256	260	4
Office expense	453	282	(171)
Pension & profit-sharing			
Rent or lease - machinery			
Rent or lease - other property			
Repairs & maintenance	726	955	229
Supplies			
Taxes and licenses	10,486	5,904	(4,582)
Travel			
Deductible meals			
Utilities	5,641	3,053	(2,588)
Wages			
Other expenses	4,617	4,068	(549)
Total expenses	36,061	24,917	(11,144)
Business use of home			
Net profit or (loss)	(14,965)	(14,821)	144
Allowed on return after Form 6198 and Form 8582 limitations	(14,965)	(14,821)	144

Schedule E Comparison

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

STEVE WINTER

XXX-XX-XXXX

Property description and address

Input order

BOOTH RENT - 229 N 7TH, WINDSOR, CO 80550

1

	2024	2025	Difference
Income			
Rents received	32,016	32,096	80
Royalties received			
Expenses			
Advertising			
Auto and travel			
Cleaning and maintenance			
Commissions			
Insurance			
Legal & professional fees	258		(258)
Management fees			
Mortgage interest			
Other interest			
Repairs			
Supplies			
Taxes		5,684	5,684
Utilities		3,053	3,053
Depreciation expense			
Other			
Total expenses	258	8,737	8,479
Net income or (loss)	31,758	23,359	(8,399)
Allowed on return after Form 6198 and Form 8582 limitations	31,758	23,359	(8,399)

Property description and address

Input order

STORAGE RENTAL - 9370 WCR70, WINDSOR, CO 80550

2

	2024	2025	Difference
Income			
Rents received	15,260	16,250	990
Royalties received			
Expenses			
Advertising			
Auto and travel			
Cleaning and maintenance			
Commissions			
Insurance			
Legal & professional fees		250	250
Management fees			
Mortgage interest			
Other interest			
Repairs			
Supplies			
Taxes			
Utilities			
Depreciation expense	115	115	
Other			
Total expenses	115	365	250
Net income or (loss)	15,145	15,885	740
Allowed on return after Form 6198 and Form 8582 limitations	15,145	15,885	740

Schedule E Comparison

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

STEVE WINTER

XXX-XX-XXXX

Property description and address

Input order

CHEVRON ROYALTIES - ROYALTIES

3

	2024	2025	Difference
Income			
Rents received		2	2
Royalties received	327	372	45
Expenses			
Advertising			
Auto and travel			
Cleaning and maintenance			
Commissions			
Insurance			
Legal & professional fees			
Management fees			
Mortgage interest			
Other interest			
Repairs			
Supplies			
Taxes	(2)	12	14
Utilities			
Depreciation expense	49	56	7
Other			
Total expenses	47	68	21
Net income or (loss)	280	306	26
Allowed on return after Form 6198 and Form 8582 limitations	280	306	26

Property description and address

Input order

	2024	2025	Difference
Income			
Rents received			
Royalties received			
Expenses			
Advertising			
Auto and travel			
Cleaning and maintenance			
Commissions			
Insurance			
Legal & professional fees			
Management fees			
Mortgage interest			
Other interest			
Repairs			
Supplies			
Taxes			
Utilities			
Depreciation expense			
Other			
Total expenses			
Net income or (loss)			
Allowed on return after Form 6198 and Form 8582 limitations			

Schedule F Comparison

(This page is not filed with the return. It is for your records only.)

2025

Name

Tax ID Number

STEVE WINTER

XXX-XX-XXXX

	2024	2025	Difference
Farm Income - Cash and Accrual Method			
Sale of purchased livestock and other resale items			
Cost or other basis of purchased livestock or other items			
Sale of livestock, produce, grains and other products raised	35,577	51,202	15,625
Taxable amount of cooperative distributions			
Taxable amount of agricultural program payments		6,623	6,623
CCC loans reported under election			
Taxable amount of CCC loans			
Taxable amount of crop insurance proceeds and federal disaster payments			
Amount deferred			
Custom hire (machine work) income		4,870	4,870
Other income			
Inventory at the beginning of the year for accrual			
Inventory at the end of the year for accrual			
Gross income	35,577	62,695	27,118
Farm Expenses - Cash and Accrual Method			
Car and truck expenses	1,461	2,501	1,040
Chemicals			
Conservation expenses			
Custom hire (machine work)			
Depreciation and section 179	26,715	22,865	(3,850)
Employee benefit programs			
Feed			
Fertilizers and lime		10,000	10,000
Freight and trucking			
Gasoline, fuel and oil			
Insurance		4,925	4,925
Mortgage interest			
Other interest	1,687		(1,687)
Labor hired			
Pension and profit-sharing			
Rent or lease - vehicles, machinery			
Rent or lease - other property			
Repairs and maintenance			
Seeds and plants			
Storage and warehousing			
Supplies			
Taxes	2,777	2,783	6
Utilities	1,881	2,763	882
Veterinary, breeding, and medicine			
Other expenses	2,722	4,574	1,852
Total expenses	37,243	50,411	13,168
Net farm profit or (loss)	(1,666)	12,284	13,950
Allowed on return after Form 6198 and Form 8582 limitations	(1,666)	12,284	13,950

**2025 CO104 Filing Instructions
STEVE & CARIE JO WINTER**

Form filed:

CO104 and supplemental forms and schedules

Filing method:

Your return will be e-filed, do not mail your return

Due date:

10-15-2026

Refund:

\$38.00

Transaction method:

The Department of Revenue will deposit your refund directly into your bank or other qualifying financial institution account (such as a mutual fund, brokerage firm or credit union) if you have elected this option. Otherwise, a paper check will be mailed to you.



250104 11024



DR 0104 (10/03/25)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov
Page 1 of 8
(0013)

2025 Colorado Individual Income Tax Return

• Residency Status

- Full-Year
- Part-Year or Nonresident (or combination of full-year, part-year, or nonresident). You must submit form DR 0104PN with your return.
- Abroad on due date

Taxpayer Information

• Your Last Name	• Your First Name	• Your Middle Initial
<input type="text" value="WINTER"/>	<input type="text" value="STEVE"/>	<input type="text"/>
• Date of Birth (MM/DD/YYYY)	• SSN or ITIN	Deceased: <input type="checkbox"/> • Yes - If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.
<input type="text" value="08/28/1957"/>	<input type="text" value="XXX-XX-XXXX"/>	

Enter the following information from your current driver license or state identification card.

• State of Issue	• Last 4 characters of ID number	• Date of Issuance (MM/DD/YYYY)
<input type="text" value="CO"/>	<input type="text" value="1113"/>	<input type="text" value="08/28/2024"/>

Spouse's Information

• If Joint, Spouse's Last Name	• Spouse's First Name	• Spouse's Middle Initial
<input type="text" value="WINTER"/>	<input type="text" value="CARIE JO"/>	<input type="text"/>
• Date of Birth (MM/DD/YYYY)	• SSN or ITIN	Deceased: <input type="checkbox"/> • Yes - If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.
<input type="text" value="04/07/1960"/>	<input type="text" value="XXX-XX-XXXX"/>	

Enter the following information from your spouse's current driver license or state identification card.

• State of Issue	• Last 4 characters of ID number	• Date of Issuance (MM/DD/YYYY)
<input type="text" value="CO"/>	<input type="text" value="2539"/>	<input type="text" value="04/07/2021"/>

This page is required.



250104 21024

Your Last Name (match page 1)

WINTER

Your First Name (match page 1)

STEVE

Your Middle Initial

SSN or ITIN (match page 1)

XXX-XX-XXXX

Contact Information

• Mailing Address

9370 WELD COUNTY ROAD 70

• Phone Number

• City

WINDSOR

• State

CO

• ZIP Code

80550

• Foreign Country (if applicable)

Dependents

If you have more than 5 dependents, you must file electronically.

Dependent 1: Child Tax Credit: • Yes Deceased: • Yes

• Last Name

• First Name

• SSN or ITIN

• Year of Birth

Dependent 2: Child Tax Credit: • Yes Deceased: • Yes

• Last Name

• First Name

• SSN or ITIN

• Year of Birth

Dependent 3: Child Tax Credit: • Yes Deceased: • Yes

• Last Name

• First Name

• SSN or ITIN

• Year of Birth

Dependent 4: Child Tax Credit: • Yes Deceased: • Yes

• Last Name

• First Name

• SSN or ITIN

• Year of Birth

Dependent 5: Child Tax Credit: • Yes Deceased: • Yes

• Last Name

• First Name

• SSN or ITIN

• Year of Birth

This page is required.



250104 31024

Your Last Name (match page 1)

WINTER

Your First Name (match page 1)

STEVE

Your Middle Initial

SSN or ITIN (match page 1)

XXX-XX-XXXX

To see if you or members of your household qualify for free or reduced-cost health coverage, check this box if:

- You are a Colorado resident and at least one person in your household does not have health coverage **and**
- You give permission for the Colorado Department of Revenue to share the information on Form DR 0104EE with Connect for Health Colorado (the Colorado Health Benefit Exchange) and the Department of Health Care Policy & Financing.

Round To The Nearest Dollar

1. Federal Taxable Income from your federal income tax form:
1040, 1040 SR, or 1040 SP line 15 1

Additions to Federal Taxable Income

2. State Income Tax Addback (see instructions) 2
3. Qualified Business Income Deduction Addback
(see instructions) 3
4. Standard or Itemized Federal Deduction Addback
(see instructions) 4
5. Business meals deducted pursuant to section 274(k) of the
Internal Revenue Code 5
6. Nonqualified CollegeInvest Tuition Savings Account
distributions (see instructions) 6
7. Nonqualified Colorado ABLE Account distributions
(see instructions) 7
8. Reserved for future use 8
9. Other Additions, explain (see instructions) 9

Explain:

10. Subtotal, sum of lines 1 through 7 and line 9 . . . 10

This page is required.



250104 41024

Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
WINTER	STEVE	

SSN or ITIN (match page 1)
XXX-XX-XXXX

Colorado Subtractions

11. Subtractions from the DR 0104AD Schedule, line 22, you must submit the DR 0104AD schedule with your return . . . • 11	6348	00
12. Colorado Taxable Income, subtract line 11 from line 10. . . . • 12	-40879	00

Tax, Prepayments and Credits: see 104 Book for full-year tax table and part-year DR 0104PN Schedule

13. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable . . • 13	0	00
14. Alternative Minimum Tax from the DR 0104AMT line 8, you must submit the DR 0104AMT with your return • 14		00
15. Recapture of prior year credits • 15		00
16. Subtotal, sum of lines 13 through 15 16	0	00
17. Nonrefundable Credits from the DR 0104CR line 65, the sum of lines 17, 18, 19, and 20 cannot exceed line 16, you must submit the DR 0104CR with your return • 17		00
18. Nonrefundable Enterprise Zone credits used - as calculated, or from the DR 1366 line 26, the sum of lines 17, 18, 19, and 20 cannot exceed line 16, you must submit the DR 1366 with your return • 18		00
19. Nonrefundable CHIPS Zone Credit from DR 1370, line 22, the sum of lines 17, 18, 19, and 20 cannot exceed line 16, you must submit DR 1370 with your return • 19		00
20. Strategic Capital Tax Credit from DR 1330, the sum of lines 17, 18, 19, and 20 cannot exceed line 16, you must submit the DR 1330 with your return • 20		00
21. Net Income Tax, subtract the sum of lines 17, 18, 19, and 20 from line 16 21		00
22. Repayment of credit from form DR 0619, lines 4 and 11, you must submit the DR 0619 with your return • 22		00
23. Net Tax and Required Repayment, sum of lines 21 and 22 23		00



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2025 DR 0104AD - Subtractions from Income Schedule

**If claiming a subtraction and filing by paper,
you must submit this schedule with your return.**

Use this schedule to report any subtractions from your Federal Taxable Income. These subtractions will change your Colorado Taxable Income from the amount of Federal Taxable Income. See instructions in the income tax booklet for additional guidance on completing this schedule. Do not enter negative amounts. You must submit this form along with the DR 0104 if claiming any subtractions.

Name

SSN or ITIN

STEVE & CARIE JO WINTER

XXX-XX-XXXX

Subtractions from Federal Taxable Income

- 1. Taxable refunds, credits, and offsets of state taxes from Federal Form 1040, Schedule 1, line 1 • 1 00
- 2. U.S. Government Interest • 2 00
- 3. Primary Taxpayer Social Security Benefits (including SSDI) received that were included in Federal Taxable Income (see instructions) • 3 00
- 4. Primary Taxpayer Pension, Annuity, IRA, or Disability Income (not including SSDI) (see instructions) • 4 00

• Deceased SSN or ITIN

- 5. Spouse Social Security Benefits (including SSDI) received that were included in Federal Taxable Income (see instructions) • 5 00
- 6. Spouse Pension, Annuity, IRA, or Disability Income (not including SSDI) (see instructions) • 6 00

• Deceased SSN or ITIN



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Name (match page 1)

STEVE & CARIE JO WINTER

SSN or ITIN (match page 1)

XXX-XX-XXXX

7. Primary Taxpayer Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return (see instructions) • 7 00

8. Spouse Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return (see instructions) • 8 00

9. Colorado Agricultural Land Capital Gain Subtraction. You must submit a DR 1316 with your return to qualify for this subtraction • 9 00

10. Colgelvest Contribution: (see instructions) • 10 00

• Owner's SSN or ITIN • Total Contribution • Owner's Name

11. Colorado ABLE Contribution: (see instructions) • 11 00

• Owner's SSN or ITIN • Total Contribution • Owner's Name

12. Qualifying Charitable Contribution • 12 00

Total Contribution • \$

13. Qualified Reservation Income • 13 00

14. PERA/DPSRS Subtraction, for PERA contributions made in 1984-1986 or DPSRS contributions made in 1986 • 14 00

15. Railroad Benefit Subtraction • 15 00

16. Colorado Marijuana and Natural Medicine Business Deduction • 16 00

17. Reacquisition of Colorado Residency During Active Duty Military Service Subtraction • 17 00



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Name (match page 1)

STEVE & CARIE JO WINTER

SSN or ITIN (match page 1)

XXX-XX-XXXX

18. Employee Subtraction for Employer Contribution to Home Savings Account • 18 00

19. FAMILI benefits received and included in federal taxable income • 19 00

20. Other Subtractions, explain below • 20 00

Explain

Large empty box for explanation with a diagonal watermark reading "Client Copy".

21. Carryforward Subtractions Allowed Under HB21-1002 (see instructions) • 21 00

22. Subtotal, sum of lines 1 through 21, transfer the amount to line 11 on the DR 0104 • 22 00



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State of Colorado Income Tax Declaration
for Online Electronic Filing

Do not mail this form to the IRS or the Colorado Department of Revenue. Retain with your records.

For Tax Year (MM/DD/YY) 12/31/25
or Fiscal Year beginning (MM/DD/YY)

Income Tax Type
[X] Individual (DR 0104)
Taxpayer's Last Name or Business Name: WINTER
First Name or Business DBA: STEVE
Spouse's Last Name: WINTER
First Name: CARIE JO
Taxpayer's SSN or ITIN: XXX-XX-XXXX
Spouse's SSN or ITIN: XXX-XX-XXXX
Address: 9370 WELD COUNTY ROAD 70, WINDSOR, CO 80550

Part I - Tax Return Information

Table with 2 columns: Description and Amount. Rows include Total Income from federal return (\$13622.00), Taxable Income (0.00), Colorado Tax (0.00), and Colorado Tax Withheld (0.00).

Part II - Declaration of Taxpayer

Under penalties of perjury, I declare that the information I have provided for electronic filing and the amounts shown in Part I above agree with the amounts shown on my Federal/Colorado income tax returns...

Signature of taxpayer, fiduciary officer, or partner
Title
Date (MM/DD/YY)
Spouse's Signature (If Joint Return, Both Must Sign)
Date (MM/DD/YY)

Part III - Declaration of ERO/Preparer/Transmitter

If the transmitter did not prepare the tax return, check here []

If I am not the preparer, I declare only that the amounts shown in Part I above agree with the amounts shown on the taxpayer's Federal/Colorado income tax returns. If I am the preparer, under penalties of perjury I declare that I have reviewed the above taxpayer's Federal/Colorado income tax returns...

ERO's Signature: ODSTRCIL AND MEIS CPAS PC
Preparer Identification Number, Your SSN, or ITIN: XXXXXXXXXX

Check if also Preparer [X]

Date (MM/DD/YY)

Worksheet for
Colorado Form 104AD

Qualifying Charitable Contributions Worksheet

2025

(Keep for your records)

Name(s) as shown on return

STEVE & CARIE JO WINTER

Your social security number

XXX-XX-XXXX

(a) Did you itemize your deductions on Schedule A of federal form 1040, 1040SR, 1040NR, or 1040SP?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
(b) Did you deduct charitable contributions on Schedule A of federal form 1040, 1040SR, 1040NR, or 1040SP?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If you answered Yes on either (a) or (b) above, enter \$0 on line 12; you do not qualify for this subtraction. If you answered No on both (a) and (b) above, continue below.	
(c) Enter the amount you could have deducted as charitable contributions on lines 11 and 12 of federal Schedule A (lines 2 and 3 on Schedule A of federal form 1040NR).	\$ 6848
(d) Colorado adjustment	\$500
(e) Subtract line (d) from line (c). This is the qualifying amount. If the amount is greater than \$0, transfer to line 12 of the 104 AD.	6348

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(KEEP FOR YOUR RECORDS)
State EF Attachments

2025

Names as shown on return

STEVE & CARIE JO WINTER

FEIN/SSN

XXX-XX-XXXX

Reference

Description

Filename:

CO104AD Line 9

Qualifying Charitable ContriCHARITABLESUB.PDF

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CO-COMP	Three-year State Tax Return Comparison			2025
Name(s) as shown on return STEVE & CARIE JO WINTER				Taxpayer ID Number XXX-XX-XXXX
[State] Income Tax Return	2023	2024	2025	Difference 2024-2025
Filing Status	J	J	MFJ	
Gross Income	(19,552)	(22,217)	(34,531)	(12,314)
Additions				
Subtractions	1,392	1,392	6,348	4,956
Exemptions				
Standard Deduction				
Itemized Deduction	1,392	1,392	6,348	4,956
Deductions		(1,392)	(6,348)	(4,956)
Taxable Income	(20,944)	(23,609)	(40,879)	(17,270)
Actual State Income	(20,944)	(23,609)	(40,879)	(17,270)
State Income Tax				
Local Taxes				
Use Tax				
Contributions				
Income Tax Withheld				
Estimates and Extension payments				
Underpayment Penalty				
Overpayment Applied to Next Year				
Refund		800	38	(762)
Balance Due				
Marginal tax rate	4.400000	4.250000	4.400000	0.150000
Effective tax rate				

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Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
WINTER	STEVE	

SSN or ITIN (match page 1)
XXX-XX-XXXX

Tax, Prepayments and Credits (continued):

24. Colorado Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return.	• 24		00
25. Prior-year Estimated Tax Carryforward	• 25		00
26. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year	• 26		00
27. Extension Payment remitted with the DR 0158	• 27		00
28. Other Prepayments: <input type="checkbox"/> • DR 0104BEP <input type="checkbox"/> • DR 1079	• 28		00
29. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return	• 29		00
30. Innovative Motor Vehicle and Innovative Truck Credit for a vehicle you purchased or leased from form DR 0617, you must submit the DR 0617(s) with your return	• 30		00
31. Refundable Credits from the DR 0104CR line 26, you must submit the DR 0104CR with your return	• 31		00
32. Additional credit from form DR 0619, line 3 and 10, you must submit the DR 0619 with your return	• 32		00
33. Subtotal, sum of lines 24 through 32	33		00



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Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
WINTER	STEVE	

SSN or ITIN (match page 1)
XXX-XX-XXXX

Modified Adjusted Gross Income (AGI) for TABOR Sales Tax Refund

Lines 34 through 37 are only used to calculate your TABOR amount and do not affect your Colorado tax liability.

34. Federal Adjusted Gross Income from your federal income tax form: 1040, 1040 SR, or 1040 SP line 11a • 34	12169	00
35. Nontaxable Social Security Income • 35	28043	00
36. Nontaxable interest income from state and local bonds • 36		00
37. Sum of lines 34 through 36: Modified AGI for TABOR amount 37	40212	00

Modified AGI Tiers for TABOR State Sales Tax Refund

If line 37 is:	\$52,000 or less	\$52,001 - \$105,000	\$105,001 - \$168,000	\$168,001 - \$233,000	\$233,001 - \$299,000	\$299,001 - or more
Single Filers Enter	\$19	\$25	\$29	\$35	\$37	\$59
Joint Filers Enter	\$38	\$50	\$58	\$70	\$74	\$118

38. TABOR State Sales Tax Refund: For full-year Colorado residents, born before 2007, or full-year Colorado residents who are under the age of eighteen but are required to file a return. Your return must be postmarked or transmitted by the extension due date. Use the amount on line 37 and reference the table above • 38	38	00
39. Sum of lines 33 and 38 39	38	00
40. Overpayment, if line 39 is greater than line 23 then subtract line 23 from line 39 40	38	00
41. Estimated Tax Credit Carryforward to the next tax year, if any • 41		00
42. Refund, subtract line 41 from line 40. If you would like to donate all or a portion of your refund to a qualified Colorado charity, complete and submit form DR 0104CH with your return. • 42	38	00

This page is required.



250104 71024

Your Last Name (match page 1)

WINTER

Your First Name (match page 1)

STEVE

Your Middle Initial

SSN or ITIN (match page 1)

XXX-XX-XXXX

43. Net Tax Due, subtract line 39 from line 23 43 00

44. Delinquent Payment Penalty (see instructions) • 44 00

45. Delinquent Payment Interest (see instructions) • 45 00

46. Estimated Tax Penalty, you must submit the DR 0204 with
your return (see instructions) • 46 00

47. Amount You Owe, sum of lines 43 through 46 • 47

The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

Direct Deposit

Routing Number

Account Number

Type: Checking Savings CollegenInvest 529

For questions regarding CollegenInvest direct deposit or to open an account, visit *CollegenInvest.org* or call 800-448-2424.

Third Party Designee

Do you want to allow another person to discuss this return and any related information with the Colorado Department of Revenue? See the instructions.

• No • Yes. Complete the following:

• Designee's Name

ODSTRCIL AND MEIS CPAS PC

• Phone Number

9703520661



250104 81024

Your Last Name (match page 1)

WINTER

Your First Name (match page 1)

STEVE

Your Middle Initial

SSN or ITIN (match page 1)

XXX-XX-XXXX

Sign Below

Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.

Your Signature

Date (MM/DD/YY)

Spouse's Signature. If joint return, **both** must sign.

Date (MM/DD/YY)

Paid Preparer's Name

ODSTRCIL AND MEIS CPAS PC

Paid Preparer's Phone

970-352-0661

Paid Preparer's Address

1750 25TH AVENUE SUITE 204

City

Greeley

State

CO

ZIP Code

80634

File and Pay

You may file and pay at: Colorado.gov/RevenueOnline or

If you are mailing this return **with** a check or payment, please send all eight required pages to:

Colorado Department of Revenue
Denver, CO 80261-0006

If you are mailing this return **without** a check or payment, please send all eight required pages to:

Colorado Department of Revenue
Denver, CO 80261-0005

These ZIP codes are exclusive to the Colorado Department of Revenue, so a street address is not required.