

**BPADVISE**  
**500 WEST 190TH STREET**  
**NEW YORK NY 10040**  
Office: (845) 767-0173

**JAMES LAVALA**  
**500 WEST 190TH STREET APT F**  
**NEW YORK, NY 10040**  
**2025 INCOME TAX RETURN**

(845) 767-0173

Preparer No.: 995  
Client No. : XXX-XX-9558  
Invoice Date: 04/03/2026

| Description                                                                                                                                                                                                                                                                                                                                                                                   |                      | Amount |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------|
| <b>PREPARATION OF 2025 FEDERAL/STATE FORMS &amp; WORKSHEETS:</b><br><br>FORM 1040<br>FORM 1040 SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS)<br>SCHEDULE C (BUSINESS PROFIT OR LOSS) (4)<br>EIC WITH NO DEPENDENTS<br>FORM W-2 (WAGES AND TAX) (2)<br>FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)<br>FORM 8995 (QUALIFIED BUSINESS INCOME DEDUCTION - SIMPLIFIED)<br>NY STATE RESIDENT RETURN |                      |        |
|                                                                                                                                                                                                                                                                                                                                                                                               | <b>Total Invoice</b> | \$0.00 |
|                                                                                                                                                                                                                                                                                                                                                                                               | <b>Amount Paid</b>   | \$0.00 |
|                                                                                                                                                                                                                                                                                                                                                                                               | <b>Balance Due</b>   | \$0.00 |

TAX YEAR: 2025

PROCESS DATE: 04/03/2026

CLIENT : 578-08-9558 JAMES LAVALA

BIRTH DATE : 02/22/1970 Age:55

ADDRESS : 500 WEST 190TH STREET APT F  
: NEW YORK NY 10040

PREPARER : 995

Home : (845) 767-0173

PREPARER FEE :

Work :

ELECTRONIC :

Cell :

TOTAL FEES :

STATUS : SINGLE

FED TYPE: Electronic Mail

ST TYPE : Regular Tax

EFFECTIVE RATE: 0.00%

E-MAIL : ELE\_LAVALA@YAHOO.COM

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LISTING OF FORMS FOR THIS RETURN

FORM 1040

SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)

FORM W-2

SCHEDULE C (BUSINESS INCOME)

EARNED INCOME CREDIT WITH NO DEPENDENTS

FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)

FORM 8995 (QUALIFIED BUSINESS INCOME DEDUCTION)

NY STATE RESIDENT RETURN

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\* QUICK SUMMARY \*

| SUMMARY               | FEDERAL | NY RESIDENT |
|-----------------------|---------|-------------|
| FILING STATUS         | 1       | 1           |
| TOTAL INCOME          | 6130    | 6130        |
| TOTAL ADJUSTMENTS     | 0       | 0           |
| ADJUSTED GROSS INCOME | 6130    | 6130        |
| DEDUCTIONS            | 15750   | 8000        |
| EXEMPTIONS            | 0       | 0           |
| TAXABLE INCOME        | 0       | 0           |
| TAX                   | 0       | 0           |
| CREDITS               | 0       | 0           |
| PAYMENTS              | 2625    | 1780        |
| REFUND                | 2625    | 1780        |
| AMOUNT DUE            | 0       | 0           |
| EARNED INCOME CREDIT  | 469     | 141         |

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\* W-2 INCOME FORMS SUMMARY \*

|    | T/S | EIN        | EMPLOYER            | WAGES | FEDERAL<br>TX/WH | FICA<br>TX/WH | MEDICARE<br>TX/WH | STATE<br>TX/WH ST |
|----|-----|------------|---------------------|-------|------------------|---------------|-------------------|-------------------|
| 1. | T   | 77-0034661 | INTUIT INC          | 13573 | 1384             | 892           | 209               | 590 NY            |
| 2. | T   | 45-3455335 | JDA PARTNERS TSG LL | 10687 | 772              | 663           | 155               | 444 NY            |
|    |     |            | TOTALS.....         | 24260 | 2156             | 1555          | 364               | 1034              |

|                                                                                                                   |                            |                                                    |                                                                                                                                                     |                            |                                       |                  |
|-------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------------------|------------------|
|                                                                                                                   |                            | a Employee's social security number<br>578-08-9558 |                                                                                                                                                     | OMB No. 1545-0008          |                                       |                  |
| b Employer identification number (EIN)<br>77-0034661                                                              |                            |                                                    | 1 Wages, tips, other compensation<br>13573                                                                                                          |                            | 2 Federal income tax withheld<br>1384 |                  |
| c Employer's name, address, and ZIP code<br>INTUIT INC<br>PO BOX 391805<br>MOUNTAIN VIEW CA 94039                 |                            |                                                    | 3 Social security wages<br>14384                                                                                                                    |                            | 4 Social security tax withheld<br>892 |                  |
|                                                                                                                   |                            |                                                    | 5 Medicare wages and tips<br>14384                                                                                                                  |                            | 6 Medicare tax withheld<br>209        |                  |
|                                                                                                                   |                            |                                                    | 7 Social security tips                                                                                                                              |                            | 8 Allocated tips                      |                  |
| d Control number                                                                                                  |                            |                                                    | 9                                                                                                                                                   |                            | 10 Dependent care benefits            |                  |
| e Employee's first name and initial Last name Suff.<br>JAMES LAVALA<br>500 WEST 190TH STREET<br>NEW YORK NY 10040 |                            |                                                    | 11 Nonqualified plans                                                                                                                               |                            | 12a<br>C<br>o<br>d<br>e<br>D 811      |                  |
|                                                                                                                   |                            |                                                    | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |                            | 12b<br>C<br>o<br>d<br>e<br>DD 39      |                  |
|                                                                                                                   |                            |                                                    | 14 Other<br>NY NDF 56<br>OTHER 11                                                                                                                   |                            | 12c<br>C<br>o<br>d<br>e               |                  |
|                                                                                                                   |                            |                                                    |                                                                                                                                                     |                            | 12d<br>C<br>o<br>d<br>e               |                  |
| f Employee's address and ZIP code                                                                                 |                            |                                                    |                                                                                                                                                     |                            |                                       |                  |
| 15 State                                                                                                          | Employer's state ID number | 16 State wages, tips, etc.                         | 17 State income tax                                                                                                                                 | 18 Local wages, tips, etc. | 19 Local income tax                   | 20 Locality name |
| NY                                                                                                                | 770034661                  | 13573                                              | 590                                                                                                                                                 | 13573                      | 412                                   | NYC              |
|                                                                                                                   |                            |                                                    |                                                                                                                                                     |                            |                                       |                  |
|                                                                                                                   |                            |                                                    |                                                                                                                                                     |                            |                                       |                  |
|                                                                                                                   |                            |                                                    |                                                                                                                                                     |                            |                                       |                  |

Form **W-2** Wage and Tax Statement **2025** Department of the Treasury—Internal Revenue Service

|                                                                                                                   |                            |                                                    |                                                                                                                                          |                            |                                       |                  |
|-------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------------------|------------------|
|                                                                                                                   |                            | a Employee's social security number<br>578-08-9558 |                                                                                                                                          | OMB No. 1545-0008          |                                       |                  |
| b Employer identification number (EIN)<br>45-3455335                                                              |                            |                                                    | 1 Wages, tips, other compensation<br>10687                                                                                               |                            | 2 Federal income tax withheld<br>772  |                  |
| c Employer's name, address, and ZIP code<br>JDA PARTNERS TSG LLC<br>800 3RD AVENUE ST 3901<br>NEW YORK NY 10022   |                            |                                                    | 3 Social security wages<br>10687                                                                                                         |                            | 4 Social security tax withheld<br>663 |                  |
|                                                                                                                   |                            |                                                    | 5 Medicare wages and tips<br>10687                                                                                                       |                            | 6 Medicare tax withheld<br>155        |                  |
|                                                                                                                   |                            |                                                    | 7 Social security tips                                                                                                                   |                            | 8 Allocated tips                      |                  |
| d Control number                                                                                                  |                            |                                                    | 9                                                                                                                                        |                            | 10 Dependent care benefits            |                  |
| e Employee's first name and initial Last name Suff.<br>JAMES LAVALA<br>500 WEST 190TH STREET<br>NEW YORK NY 10040 |                            |                                                    | 11 Nonqualified plans                                                                                                                    |                            | 12a<br>C<br>o<br>d<br>e               |                  |
|                                                                                                                   |                            |                                                    | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |                            | 12b<br>C<br>o<br>d<br>e               |                  |
|                                                                                                                   |                            |                                                    | 14 Other                                                                                                                                 |                            | 12c<br>C<br>o<br>d<br>e               |                  |
|                                                                                                                   |                            |                                                    |                                                                                                                                          |                            | 12d<br>C<br>o<br>d<br>e               |                  |
| f Employee's address and ZIP code                                                                                 |                            |                                                    |                                                                                                                                          |                            |                                       |                  |
| 15 State                                                                                                          | Employer's state ID number | 16 State wages, tips, etc.                         | 17 State income tax                                                                                                                      | 18 Local wages, tips, etc. | 19 Local income tax                   | 20 Locality name |
| NY                                                                                                                | 45-3455335                 | 10687                                              | 444                                                                                                                                      |                            |                                       |                  |
|                                                                                                                   |                            |                                                    |                                                                                                                                          |                            |                                       |                  |
|                                                                                                                   |                            |                                                    |                                                                                                                                          |                            |                                       |                  |
|                                                                                                                   |                            |                                                    |                                                                                                                                          |                            |                                       |                  |

Form **8879**

(Rev. January 2021)

Department of the Treasury  
Internal Revenue Service**IRS e-file Signature Authorization**

OMB No. 1545-0074

- **ERO must obtain and retain completed Form 8879.**  
 ► **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ►

Taxpayer's name

JAMES LAVALA

Social security number

578-08-9558

Spouse's name

Spouse's social security number

**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.

|          |                                                                         |          |      |
|----------|-------------------------------------------------------------------------|----------|------|
| <b>1</b> | Adjusted gross income . . . . .                                         | <b>1</b> | 6130 |
| <b>2</b> | Total tax . . . . .                                                     | <b>2</b> |      |
| <b>3</b> | Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . . | <b>3</b> | 2156 |
| <b>4</b> | Amount you want refunded to you . . . . .                               | <b>4</b> | 2625 |
| <b>5</b> | Amount you owe . . . . .                                                | <b>5</b> |      |

**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 BPADVISE to enter or generate my PIN 

|   |   |   |   |   |
|---|---|---|---|---|
| 1 | 9 | 5 | 5 | 8 |
|---|---|---|---|---|

 as my  
signature on the income tax return (original or amended) I am now authorizing.  
 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 ► 04/03/2026**Spouse's PIN: check one box only**

- ☐ I authorize \_\_\_\_\_ to enter or generate my PIN 

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|--|--|--|--|--|

 as my  
signature on the income tax return (original or amended) I am now authorizing.  
 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.

|   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|
| 0 | 6 | 8 | 7 | 4 | 5 | 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|---|---|---|---|---|

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 ► JAMES LAVALA Date ► 04/03/2026

**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. <sup>P</sup>Form **8879** (Rev. 01-2021)

QNA

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<br><b>JAMES</b>      | Last name<br><b>LAVALA</b> | Your social security number<br><b>578-08-9558</b> |
| If joint return, spouse's first name and middle initial | Last name                  | Spouse's social security number                   |

|                                                                                                             |                               |                      |                                                                                                                                                                                                                                                                                                                                                                                                               |                          |
|-------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Home address (number and street). If you have a P.O. box, see instructions.<br><b>500 WEST 190TH STREET</b> |                               | Apt. no.<br><b>F</b> | 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. <input checked="" type="checkbox"/> <b>Presidential Election Campaign</b><br>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.<br><input type="checkbox"/> You <input type="checkbox"/> Spouse |                          |
| City, town, or post office. If you have a foreign address, also complete spaces below.<br><b>NEW YORK</b>   |                               | State<br><b>NY</b>   |                                                                                                                                                                                                                                                                                                                                                                                                               | ZIP code<br><b>10040</b> |
| Foreign country name                                                                                        | Foreign province/state/county | Foreign postal code  |                                                                                                                                                                                                                                                                                                                                                                                                               |                          |

**Filing Status** ☒ Single ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

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

☐ If 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): \_\_\_\_\_

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

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

| Dependents                                         | Dependent 1                                                                                          | Dependent 2                                                                                          | Dependent 3                                                                                          | Dependent 4                                                                                          |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| (1) First name                                     |                                                                                                      |                                                                                                      |                                                                                                      |                                                                                                      |
| (2) Last name                                      |                                                                                                      |                                                                                                      |                                                                                                      |                                                                                                      |
| (3) SSN                                            |                                                                                                      |                                                                                                      |                                                                                                      |                                                                                                      |
| (4) Relationship                                   |                                                                                                      |                                                                                                      |                                                                                                      |                                                                                                      |
| (5) Check if lived with you more than half of 2025 | (a) <input type="checkbox"/> Yes<br>(b) <input type="checkbox"/> And in the U.S.                     | (a) <input type="checkbox"/> Yes<br>(b) <input type="checkbox"/> And in the U.S.                     | (a) <input type="checkbox"/> Yes<br>(b) <input type="checkbox"/> And in the U.S.                     | (a) <input type="checkbox"/> Yes<br>(b) <input type="checkbox"/> And in the U.S.                     |
| (6) Check if                                       | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled | <input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled |
| (7) Credits                                        | <input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents       | <input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents       | <input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents       | <input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents       |

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

|                                                                                                                                                          |                                                                                                                             |                                                                                                                                                |           |       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|
| <b>Income</b><br><br>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.<br>If you did not get a Form W-2, see instructions. | <b>1a</b>                                                                                                                   | Total amount from Form(s) W-2, box 1 (see instructions)                                                                                        | <b>1a</b> | 24260 |
|                                                                                                                                                          | <b>b</b>                                                                                                                    | Household employee wages not reported on Form(s) W-2                                                                                           | <b>1b</b> |       |
|                                                                                                                                                          | <b>c</b>                                                                                                                    | Tip income not reported on line 1a (see instructions)                                                                                          | <b>1c</b> |       |
|                                                                                                                                                          | <b>d</b>                                                                                                                    | Medicaid waiver payments not reported on Form(s) W-2 (see instructions)                                                                        | <b>1d</b> |       |
|                                                                                                                                                          | <b>e</b>                                                                                                                    | Taxable dependent care benefits from Form 2441, line 26                                                                                        | <b>1e</b> |       |
|                                                                                                                                                          | <b>f</b>                                                                                                                    | Employer-provided adoption benefits from Form 8839, line 31                                                                                    | <b>1f</b> |       |
|                                                                                                                                                          | <b>g</b>                                                                                                                    | Wages from Form 8919, line 6                                                                                                                   | <b>1g</b> |       |
|                                                                                                                                                          | <b>h</b>                                                                                                                    | Other earned income (see instructions). Enter type and amount: _____                                                                           | <b>1h</b> |       |
|                                                                                                                                                          | <b>i</b>                                                                                                                    | Nontaxable combat pay election (see instructions)                                                                                              | <b>1i</b> |       |
|                                                                                                                                                          | <b>z</b>                                                                                                                    | Add lines 1a through 1h                                                                                                                        | <b>1z</b> | 24260 |
| Attach Sch. B if required.                                                                                                                               | <b>2a</b>                                                                                                                   | Tax-exempt interest                                                                                                                            | <b>2a</b> |       |
|                                                                                                                                                          | <b>3a</b>                                                                                                                   | Qualified dividends                                                                                                                            | <b>3a</b> |       |
|                                                                                                                                                          | <b>c</b>                                                                                                                    | Check if your child's dividends are included in <b>1</b> <input type="checkbox"/> Line 3a <b>2</b> <input type="checkbox"/> Line 3b            | <b>2</b>  |       |
|                                                                                                                                                          | <b>4a</b>                                                                                                                   | IRA distributions                                                                                                                              | <b>4a</b> |       |
|                                                                                                                                                          | <b>c</b>                                                                                                                    | Check if (see instructions) <b>1</b> <input type="checkbox"/> Rollover <b>2</b> <input type="checkbox"/> QCD <b>3</b> <input type="checkbox"/> | <b>2</b>  |       |
|                                                                                                                                                          | <b>5a</b>                                                                                                                   | Pensions and annuities                                                                                                                         | <b>5a</b> |       |
|                                                                                                                                                          | <b>c</b>                                                                                                                    | Check if (see instructions) <b>1</b> <input type="checkbox"/> Rollover <b>2</b> <input type="checkbox"/> PSO <b>3</b> <input type="checkbox"/> | <b>2</b>  |       |
|                                                                                                                                                          | <b>6a</b>                                                                                                                   | Social security benefits                                                                                                                       | <b>6a</b> |       |
|                                                                                                                                                          | <b>c</b>                                                                                                                    | If you elect to use the lump-sum election method, check here (see instructions)                                                                |           |       |
|                                                                                                                                                          | <b>d</b>                                                                                                                    | If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here                                  |           |       |
| <b>7a</b>                                                                                                                                                | Capital gain or (loss). Attach Schedule D if required                                                                       | <b>7a</b>                                                                                                                                      |           |       |
| <b>b</b>                                                                                                                                                 | Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss) |                                                                                                                                                |           |       |
| <b>8</b>                                                                                                                                                 | Additional income from Schedule 1, line 10                                                                                  | <b>8</b>                                                                                                                                       | -18130    |       |
| <b>9</b>                                                                                                                                                 | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your <b>total income</b>                                               | <b>9</b>                                                                                                                                       | 6130      |       |
| <b>10</b>                                                                                                                                                | Adjustments to income from Schedule 1, line 26                                                                              | <b>10</b>                                                                                                                                      |           |       |
| <b>11a</b>                                                                                                                                               | Subtract line 10 from line 9. This is your <b>adjusted gross income</b>                                                     | <b>11a</b>                                                                                                                                     | 6130      |       |

ONA

SCHEDULE 1  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

2025  
Attachment  
Sequence No. 01

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

Your social security number

JAMES LAVALA

578-08-9558

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

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

Part I Additional Income

|    |                                                                                                                                                        |    |        |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 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  | -18130 |
| 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  |        |
| 6  | Farm income or (loss). Attach Schedule F . . . . .                                                                                                     | 6  |        |
| 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 <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .            | 10 | -18130 |

**Part II Adjustments to Income**

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

**SCHEDULE 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](http://www.irs.gov/ScheduleC) for instructions and the latest information.

OMB No. 1545-0074

**2025**  
Attachment  
Sequence No. **09**

|                                           |                                                                                                                                                                                                   |        |                                                             |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-------------------------------------------------------------|
| Name of proprietor<br><b>JAMES LAVALA</b> |                                                                                                                                                                                                   | Link:1 | Social security number (SSN)<br><b>578-08-9558</b>          |
| <b>A</b>                                  | Principal business or profession, including product or service (see instructions)<br><b>INDEPENDENT ARTIST</b>                                                                                    |        | <b>B</b> Enter code from instructions<br><b>7 1 1 5 1 0</b> |
| <b>C</b>                                  | Business name. If no separate business name, leave blank.<br><b>QZOTICMUSIC</b>                                                                                                                   |        | <b>D</b> Employer ID number (EIN) (see instr.)<br>          |
| <b>E</b>                                  | Business address (including suite or room no.) <b>500 WEST 190TH STREET APT F</b><br>City, town or post office, state, and ZIP code <b>NEW YORK NY 10040</b>                                      |        |                                                             |
| <b>F</b>                                  | Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____                                           |        |                                                             |
| <b>G</b>                                  | 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 |        |                                                             |
| <b>H</b>                                  | If you started or acquired this business during 2025, check here <input type="checkbox"/>                                                                                                         |        |                                                             |
| <b>I</b>                                  | 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                               |        |                                                             |
| <b>J</b>                                  | If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                |        |                                                             |

**Part I Income**

|          |                                                                                                                                                                                                          |          |            |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------|
| <b>1</b> | 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"/> | <b>1</b> | <b>400</b> |
| <b>2</b> | Returns and allowances                                                                                                                                                                                   | <b>2</b> |            |
| <b>3</b> | Subtract line 2 from line 1                                                                                                                                                                              | <b>3</b> | <b>400</b> |
| <b>4</b> | Cost of goods sold (from line 42)                                                                                                                                                                        | <b>4</b> |            |
| <b>5</b> | <b>Gross profit.</b> Subtract line 4 from line 3                                                                                                                                                         | <b>5</b> | <b>400</b> |
| <b>6</b> | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)                                                                                                       | <b>6</b> |            |
| <b>7</b> | <b>Gross income.</b> Add lines 5 and 6                                                                                                                                                                   | <b>7</b> | <b>400</b> |

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

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            |            |                                                                |            |              |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|----------------------------------------------------------------|------------|--------------|
| <b>8</b>  | Advertising                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>8</b>   | <b>300</b> | <b>18</b>  | Office expense (see instructions)                              | <b>18</b>  | <b>250</b>   |
| <b>9</b>  | Car and truck expenses (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                               | <b>9</b>   |            | <b>19</b>  | Pension and profit-sharing plans                               | <b>19</b>  |              |
| <b>10</b> | Commissions and fees                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>10</b>  |            | <b>20</b>  | Rent or lease (see instructions):                              |            |              |
| <b>11</b> | Contract labor (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>11</b>  |            | <b>a</b>   | Vehicles, machinery, and equipment                             | <b>20a</b> |              |
| <b>12</b> | Depletion                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>12</b>  |            | <b>b</b>   | Other business property                                        | <b>20b</b> |              |
| <b>13</b> | Depreciation and section 179 expense deduction (not included in Part III) (see instructions)                                                                                                                                                                                                                                                                                                                                                            | <b>13</b>  |            | <b>21</b>  | Repairs and maintenance                                        | <b>21</b>  | <b>350</b>   |
| <b>14</b> | Employee benefit programs (other than on line 19)                                                                                                                                                                                                                                                                                                                                                                                                       | <b>14</b>  |            | <b>22</b>  | Supplies (not included in Part III)                            | <b>22</b>  | <b>950</b>   |
| <b>15</b> | Insurance (other than health)                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>15</b>  |            | <b>23</b>  | Taxes and licenses                                             | <b>23</b>  |              |
| <b>16</b> | Interest (see instructions):                                                                                                                                                                                                                                                                                                                                                                                                                            |            |            | <b>24</b>  | Travel and meals:                                              |            |              |
| <b>a</b>  | Mortgage (paid to banks, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>16a</b> |            | <b>a</b>   | Travel                                                         | <b>24a</b> |              |
| <b>b</b>  | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>16b</b> |            | <b>b</b>   | Deductible meals (see instructions)                            | <b>24b</b> | <b>2000</b>  |
| <b>17</b> | Legal and professional services                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>17</b>  | <b>150</b> | <b>25</b>  | Utilities                                                      | <b>25</b>  |              |
| <b>28</b> | <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b                                                                                                                                                                                                                                                                                                                                                                 |            |            | <b>26</b>  | Wages (less employment credits)                                | <b>26</b>  |              |
| <b>29</b> | Tentative profit or (loss). Subtract line 28 from line 7                                                                                                                                                                                                                                                                                                                                                                                                |            |            | <b>27a</b> | Energy efficient commercial bldgs deduction (attach Form 7205) | <b>27a</b> |              |
| <b>30</b> | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.<br><b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____<br>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                                      |            |            | <b>27b</b> | Other expenses (from line 48)                                  | <b>27b</b> | <b>2100</b>  |
| <b>31</b> | <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If a loss, you <b>must</b> go to line 32.                                                                                                                    |            |            | <b>28</b>  |                                                                | <b>28</b>  | <b>6100</b>  |
| <b>32</b> | If you have a loss, check the box that describes your investment in this activity. See instructions.<br>• If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. |            |            | <b>29</b>  |                                                                | <b>29</b>  | <b>-5700</b> |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            | <b>30</b>  |                                                                | <b>30</b>  |              |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            | <b>31</b>  |                                                                | <b>31</b>  | <b>-5700</b> |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            | <b>32a</b> | <input checked="" type="checkbox"/> All investment is at risk. |            |              |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            | <b>32b</b> | <input type="checkbox"/> Some investment is not at risk.       |            |              |

For Paperwork Reduction Act Notice, see the separate instructions.

**QNA**

**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                                                                  |
| 36 | Purchases less cost of items withdrawn for personal use . . . . .                                                                                                                                             | 36                                                                  |
| 37 | Cost of labor. Do not include any amounts paid to yourself . . . . .                                                                                                                                          | 37                                                                  |
| 38 | Materials and supplies . . . . .                                                                                                                                                                              | 38                                                                  |
| 39 | Other costs . . . . .                                                                                                                                                                                         | 39                                                                  |
| 40 | Add lines 35 through 39 . . . . .                                                                                                                                                                             | 40                                                                  |
| 41 | Inventory at end of year . . . . .                                                                                                                                                                            | 41                                                                  |
| 42 | <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .                                                                                                       | 42                                                                  |

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

|     |                                                                                                                                                                                              |                                                          |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| 43  | When did you place your vehicle in service for business purposes? (month/day/year) _____ / _____ / _____                                                                                     |                                                          |
| 44  | Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:<br>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.

|                                                               |      |
|---------------------------------------------------------------|------|
| RENT                                                          | 1920 |
| EQUIPMENT (PHONE COMPUTER & OTHER)                            | 180  |
|                                                               |      |
|                                                               |      |
|                                                               |      |
|                                                               |      |
|                                                               |      |
|                                                               |      |
|                                                               |      |
|                                                               |      |
| 48 Total other expenses. Enter here and on line 27b . . . . . | 2100 |

**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](http://www.irs.gov/ScheduleC) for instructions and the latest information.

OMB No. 1545-0074

**2025**  
Attachment  
Sequence No. **09**

|                                           |                                                                                                                                                                                                                 |         |                                                                       |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------------|
| Name of proprietor<br><b>JAMES LAVALA</b> |                                                                                                                                                                                                                 | Link: 2 | Social security number (SSN)<br><b>578-08-9558</b>                    |
| <b>A</b>                                  | Principal business or profession, including product or service (see instructions)<br><b>CPA/CONSULTANT (AUDIT TAX ACCOUNTING)</b>                                                                               |         | <b>B</b> Enter code from instructions<br><b>5   4   1   2   1   9</b> |
| <b>C</b>                                  | Business name. If no separate business name, leave blank.<br><b>BUSINESS PROCES ADVISORY</b>                                                                                                                    |         | <b>D</b> Employer ID number (EIN) (see instr.)<br>                    |
| <b>E</b>                                  | Business address (including suite or room no.) <b>500 WEST 190TH STREET APT F</b><br>City, town or post office, state, and ZIP code <b>NEW YORK NY 10040</b>                                                    |         |                                                                       |
| <b>F</b>                                  | Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____                                                         |         |                                                                       |
| <b>G</b>                                  | Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |         |                                                                       |
| <b>H</b>                                  | If you started or acquired this business during 2025, check here <input type="checkbox"/>                                                                                                                       |         |                                                                       |
| <b>I</b>                                  | Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>                               |         |                                                                       |
| <b>J</b>                                  | If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                                                                                |         |                                                                       |

**Part I Income**

|          |                                                                                                                                                                                                          |          |            |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------|
| <b>1</b> | 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"/> | <b>1</b> | <b>150</b> |
| <b>2</b> | Returns and allowances                                                                                                                                                                                   | <b>2</b> |            |
| <b>3</b> | Subtract line 2 from line 1                                                                                                                                                                              | <b>3</b> | <b>150</b> |
| <b>4</b> | Cost of goods sold (from line 42)                                                                                                                                                                        | <b>4</b> |            |
| <b>5</b> | <b>Gross profit.</b> Subtract line 4 from line 3                                                                                                                                                         | <b>5</b> | <b>150</b> |
| <b>6</b> | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)                                                                                                       | <b>6</b> |            |
| <b>7</b> | <b>Gross income.</b> Add lines 5 and 6                                                                                                                                                                   | <b>7</b> | <b>150</b> |

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

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            |            |                                                                |            |              |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|----------------------------------------------------------------|------------|--------------|
| <b>8</b>  | Advertising                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>8</b>   | <b>750</b> | <b>18</b>  | Office expense (see instructions)                              | <b>18</b>  | <b>500</b>   |
| <b>9</b>  | Car and truck expenses (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                               | <b>9</b>   |            | <b>19</b>  | Pension and profit-sharing plans                               | <b>19</b>  |              |
| <b>10</b> | Commissions and fees                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>10</b>  |            | <b>20</b>  | Rent or lease (see instructions):                              |            |              |
| <b>11</b> | Contract labor (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>11</b>  |            | <b>a</b>   | Vehicles, machinery, and equipment                             | <b>20a</b> |              |
| <b>12</b> | Depletion                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>12</b>  |            | <b>b</b>   | Other business property                                        | <b>20b</b> |              |
| <b>13</b> | Depreciation and section 179 expense deduction (not included in Part III) (see instructions)                                                                                                                                                                                                                                                                                                                                                            | <b>13</b>  |            | <b>21</b>  | Repairs and maintenance                                        | <b>21</b>  |              |
| <b>14</b> | Employee benefit programs (other than on line 19)                                                                                                                                                                                                                                                                                                                                                                                                       | <b>14</b>  |            | <b>22</b>  | Supplies (not included in Part III)                            | <b>22</b>  | <b>600</b>   |
| <b>15</b> | Insurance (other than health)                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>15</b>  |            | <b>23</b>  | Taxes and licenses                                             | <b>23</b>  |              |
| <b>16</b> | Interest (see instructions):                                                                                                                                                                                                                                                                                                                                                                                                                            |            |            | <b>24</b>  | Travel and meals:                                              |            |              |
| <b>a</b>  | Mortgage (paid to banks, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>16a</b> |            | <b>a</b>   | Travel                                                         | <b>24a</b> |              |
| <b>b</b>  | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>16b</b> |            | <b>b</b>   | Deductible meals (see instructions)                            | <b>24b</b> | <b>2000</b>  |
| <b>17</b> | Legal and professional services                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>17</b>  | <b>300</b> | <b>25</b>  | Utilities                                                      | <b>25</b>  |              |
| <b>28</b> | <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b                                                                                                                                                                                                                                                                                                                                                                 |            |            | <b>26</b>  | Wages (less employment credits)                                | <b>26</b>  |              |
| <b>29</b> | Tentative profit or (loss). Subtract line 28 from line 7                                                                                                                                                                                                                                                                                                                                                                                                |            |            | <b>27a</b> | Energy efficient commercial bldgs deduction (attach Form 7205) | <b>27a</b> |              |
| <b>30</b> | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.<br><b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____<br>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                                      |            |            | <b>27b</b> | Other expenses (from line 48)                                  | <b>27b</b> | <b>2420</b>  |
| <b>31</b> | <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If a loss, you <b>must</b> go to line 32.                                                                                                                    |            |            | <b>28</b>  |                                                                | <b>28</b>  | <b>6570</b>  |
| <b>32</b> | If you have a loss, check the box that describes your investment in this activity. See instructions.<br>• If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. |            |            | <b>29</b>  |                                                                | <b>29</b>  | <b>-6420</b> |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            | <b>30</b>  |                                                                | <b>30</b>  |              |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            | <b>31</b>  |                                                                | <b>31</b>  | <b>-6420</b> |

**32a** ☒ All investment is at risk.  
**32b** ☐ Some investment is not at risk.

**Part III** Cost of Goods Sold (see instructions)

|    |                                                                                                                                                                                                               |                                                                     |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| 33 | Method(s) used to value closing inventory:      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                                                                  |
| 36 | Purchases less cost of items withdrawn for personal use . . . . .                                                                                                                                             | 36                                                                  |
| 37 | Cost of labor. Do not include any amounts paid to yourself . . . . .                                                                                                                                          | 37                                                                  |
| 38 | Materials and supplies . . . . .                                                                                                                                                                              | 38                                                                  |
| 39 | Other costs . . . . .                                                                                                                                                                                         | 39                                                                  |
| 40 | Add lines 35 through 39 . . . . .                                                                                                                                                                             | 40                                                                  |
| 41 | Inventory at end of year . . . . .                                                                                                                                                                            | 41                                                                  |
| 42 | <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .                                                                                                       | 42                                                                  |

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

|     |                                                                                                                                                                                              |                                                          |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| 43  | When did you place your vehicle in service for business purposes? (month/day/year) _____ / _____ / _____                                                                                     |                                                          |
| 44  | Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:<br>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.

|                                                               |         |
|---------------------------------------------------------------|---------|
| RENT                                                          | 1920    |
| EQUIPMENT (PHONE COMPUTER OTHER)                              | 500     |
|                                                               |         |
|                                                               |         |
|                                                               |         |
|                                                               |         |
|                                                               |         |
|                                                               |         |
|                                                               |         |
|                                                               |         |
| 48 Total other expenses. Enter here and on line 27b . . . . . | 48 2420 |

**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](http://www.irs.gov/ScheduleC) for instructions and the latest information.**

OMB No. 1545-0074

**2025**  
Attachment  
Sequence No. **09**

|                                           |                                                                                                                                                                                                                   |         |                                                                       |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------------|
| Name of proprietor<br><b>JAMES LAVALA</b> |                                                                                                                                                                                                                   | Link: 3 | Social security number (SSN)<br><b>578-08-9558</b>                    |
| <b>A</b>                                  | Principal business or profession, including product or service (see instructions)<br><b>PHOTOGRAPHY DESIGN FASHION</b>                                                                                            |         | <b>B</b> Enter code from instructions<br><b>5   4   1   9   2   0</b> |
| <b>C</b>                                  | Business name. If no separate business name, leave blank.<br><b>SEMAJES</b>                                                                                                                                       |         | <b>D</b> Employer ID number (EIN) (see instr.)<br>                    |
| <b>E</b>                                  | Business address (including suite or room no.) <b>500 WEST 190TH STREET APT F</b><br>City, town or post office, state, and ZIP code <b>NEW YORK NY 10040</b>                                                      |         |                                                                       |
| <b>F</b>                                  | Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____                                                           |         |                                                                       |
| <b>G</b>                                  | Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |         |                                                                       |
| <b>H</b>                                  | If you started or acquired this business during 2025, check here . <input type="checkbox"/>                                                                                                                       |         |                                                                       |
| <b>I</b>                                  | Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>                               |         |                                                                       |
| <b>J</b>                                  | If "Yes," did you or will you file required Form(s) 1099? . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                                                                                |         |                                                                       |

**Part I Income**

|          |                                                                                                                                                                                                            |          |           |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------|
| <b>1</b> | 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"/> | <b>1</b> | <b>10</b> |
| <b>2</b> | Returns and allowances . . . . .                                                                                                                                                                           | <b>2</b> |           |
| <b>3</b> | Subtract line 2 from line 1 . . . . .                                                                                                                                                                      | <b>3</b> | <b>10</b> |
| <b>4</b> | Cost of goods sold (from line 42) . . . . .                                                                                                                                                                | <b>4</b> |           |
| <b>5</b> | <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .                                                                                                                                                 | <b>5</b> | <b>10</b> |
| <b>6</b> | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .                                                                                               | <b>6</b> |           |
| <b>7</b> | <b>Gross income.</b> Add lines 5 and 6 . . . . .                                                                                                                                                           | <b>7</b> | <b>10</b> |

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

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            |            |                                                                          |            |              |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|--------------------------------------------------------------------------|------------|--------------|
| <b>8</b>  | Advertising . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>8</b>   | <b>250</b> | <b>18</b>  | Office expense (see instructions) . . . . .                              | <b>18</b>  | <b>250</b>   |
| <b>9</b>  | Car and truck expenses (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                     | <b>9</b>   |            | <b>19</b>  | Pension and profit-sharing plans . . . . .                               | <b>19</b>  |              |
| <b>10</b> | Commissions and fees . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>10</b>  |            | <b>20</b>  | Rent or lease (see instructions):                                        |            |              |
| <b>11</b> | Contract labor (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                             | <b>11</b>  |            | <b>a</b>   | Vehicles, machinery, and equipment                                       | <b>20a</b> |              |
| <b>12</b> | Depletion . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>12</b>  |            | <b>b</b>   | Other business property . . . . .                                        | <b>20b</b> |              |
| <b>13</b> | Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .                                                                                                                                                                                                                                                                                                                                                  | <b>13</b>  |            | <b>21</b>  | Repairs and maintenance . . . . .                                        | <b>21</b>  | <b>20</b>    |
| <b>14</b> | Employee benefit programs (other than on line 19) . . . . .                                                                                                                                                                                                                                                                                                                                                                                             | <b>14</b>  |            | <b>22</b>  | Supplies (not included in Part III) . . . . .                            | <b>22</b>  | <b>150</b>   |
| <b>15</b> | Insurance (other than health) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>15</b>  |            | <b>23</b>  | Taxes and licenses . . . . .                                             | <b>23</b>  |              |
| <b>16</b> | Interest (see instructions):                                                                                                                                                                                                                                                                                                                                                                                                                            |            |            | <b>24</b>  | Travel and meals:                                                        |            |              |
| <b>a</b>  | Mortgage (paid to banks, etc.) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                | <b>16a</b> |            | <b>a</b>   | Travel . . . . .                                                         | <b>24a</b> |              |
| <b>b</b>  | Other . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>16b</b> |            | <b>b</b>   | Deductible meals (see instructions) . . . . .                            | <b>24b</b> | <b>640</b>   |
| <b>17</b> | Legal and professional services . . . . .                                                                                                                                                                                                                                                                                                                                                                                                               | <b>17</b>  |            | <b>25</b>  | Utilities . . . . .                                                      | <b>25</b>  |              |
| <b>28</b> | <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b . . . . .                                                                                                                                                                                                                                                                                                                                                       |            |            | <b>26</b>  | Wages (less employment credits) . . . . .                                | <b>26</b>  |              |
| <b>29</b> | Tentative profit or (loss). Subtract line 28 from line 7 . . . . .                                                                                                                                                                                                                                                                                                                                                                                      |            |            | <b>27a</b> | Energy efficient commercial bldgs deduction (attach Form 7205) . . . . . | <b>27a</b> |              |
| <b>30</b> | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.<br><b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____<br>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 . . . . .                            |            |            | <b>27b</b> | Other expenses (from line 48) . . . . .                                  | <b>27b</b> | <b>1920</b>  |
| <b>31</b> | <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If a loss, you <b>must</b> go to line 32.                                                                                                                    |            |            |            |                                                                          |            | <b>3230</b>  |
| <b>32</b> | If you have a loss, check the box that describes your investment in this activity. See instructions.<br>• If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. |            |            | <b>30</b>  |                                                                          |            | <b>-3220</b> |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            | <b>31</b>  |                                                                          |            | <b>-3220</b> |

**32a** ☒ All investment is at risk.  
**32b** ☐ Some investment is not at risk.

**Part III** Cost of Goods Sold (see instructions)

|    |                                                                                                                                                                                                               |                                                                     |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| 33 | Method(s) used to value closing inventory:      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                                                                  |
| 36 | Purchases less cost of items withdrawn for personal use . . . . .                                                                                                                                             | 36                                                                  |
| 37 | Cost of labor. Do not include any amounts paid to yourself . . . . .                                                                                                                                          | 37                                                                  |
| 38 | Materials and supplies . . . . .                                                                                                                                                                              | 38                                                                  |
| 39 | Other costs . . . . .                                                                                                                                                                                         | 39                                                                  |
| 40 | Add lines 35 through 39 . . . . .                                                                                                                                                                             | 40                                                                  |
| 41 | Inventory at end of year . . . . .                                                                                                                                                                            | 41                                                                  |
| 42 | <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .                                                                                                       | 42                                                                  |

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

|     |                                                                                                                                                                                              |                                                          |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| 43  | When did you place your vehicle in service for business purposes? (month/day/year) _____ / _____ / _____                                                                                     |                                                          |
| 44  | Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:<br>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.

|                                                               |         |
|---------------------------------------------------------------|---------|
| RENT                                                          | 1920    |
|                                                               |         |
|                                                               |         |
|                                                               |         |
|                                                               |         |
|                                                               |         |
|                                                               |         |
|                                                               |         |
|                                                               |         |
|                                                               |         |
| 48 Total other expenses. Enter here and on line 27b . . . . . | 48 1920 |

**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](http://www.irs.gov/ScheduleC) for instructions and the latest information.

OMB No. 1545-0074

**2025**  
Attachment  
Sequence No. **09**

|                                           |                                                                                                                                                                                                                 |         |                                                             |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------------------------------------------------|
| Name of proprietor<br><b>JAMES LAVALA</b> |                                                                                                                                                                                                                 | Link: 4 | Social security number (SSN)<br><b>578-08-9558</b>          |
| <b>A</b>                                  | Principal business or profession, including product or service (see instructions)<br><b>FILMMAKER WRITER PRODUCER</b>                                                                                           |         | <b>B</b> Enter code from instructions<br><b>5 1 2 1 1 0</b> |
| <b>C</b>                                  | Business name. If no separate business name, leave blank.<br><b>LESPETITFILMS</b>                                                                                                                               |         | <b>D</b> Employer ID number (EIN) (see instr.)<br>          |
| <b>E</b>                                  | Business address (including suite or room no.) <b>500 WEST 190TH STREET APT F</b><br>City, town or post office, state, and ZIP code <b>NEW YORK NY 10040</b>                                                    |         |                                                             |
| <b>F</b>                                  | Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____                                                         |         |                                                             |
| <b>G</b>                                  | Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> |         |                                                             |
| <b>H</b>                                  | If you started or acquired this business during 2025, check here <input type="checkbox"/>                                                                                                                       |         |                                                             |
| <b>I</b>                                  | Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>                               |         |                                                             |
| <b>J</b>                                  | If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                                                                                |         |                                                             |

**Part I Income**

|          |                                                                                                                                                                                                          |          |  |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|
| <b>1</b> | 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"/> | <b>1</b> |  |
| <b>2</b> | Returns and allowances                                                                                                                                                                                   | <b>2</b> |  |
| <b>3</b> | Subtract line 2 from line 1                                                                                                                                                                              | <b>3</b> |  |
| <b>4</b> | Cost of goods sold (from line 42)                                                                                                                                                                        | <b>4</b> |  |
| <b>5</b> | <b>Gross profit.</b> Subtract line 4 from line 3                                                                                                                                                         | <b>5</b> |  |
| <b>6</b> | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)                                                                                                       | <b>6</b> |  |
| <b>7</b> | <b>Gross income.</b> Add lines 5 and 6                                                                                                                                                                   | <b>7</b> |  |

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

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            |            |                                                                |            |              |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|----------------------------------------------------------------|------------|--------------|
| <b>8</b>  | Advertising                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>8</b>   | <b>100</b> | <b>18</b>  | Office expense (see instructions)                              | <b>18</b>  | <b>250</b>   |
| <b>9</b>  | Car and truck expenses (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                               | <b>9</b>   |            | <b>19</b>  | Pension and profit-sharing plans                               | <b>19</b>  |              |
| <b>10</b> | Commissions and fees                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>10</b>  |            | <b>20</b>  | Rent or lease (see instructions):                              |            |              |
| <b>11</b> | Contract labor (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>11</b>  |            | <b>a</b>   | Vehicles, machinery, and equipment                             | <b>20a</b> |              |
| <b>12</b> | Depletion                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>12</b>  |            | <b>b</b>   | Other business property                                        | <b>20b</b> |              |
| <b>13</b> | Depreciation and section 179 expense deduction (not included in Part III) (see instructions)                                                                                                                                                                                                                                                                                                                                                            | <b>13</b>  |            | <b>21</b>  | Repairs and maintenance                                        | <b>21</b>  | <b>20</b>    |
| <b>14</b> | Employee benefit programs (other than on line 19)                                                                                                                                                                                                                                                                                                                                                                                                       | <b>14</b>  |            | <b>22</b>  | Supplies (not included in Part III)                            | <b>22</b>  | <b>100</b>   |
| <b>15</b> | Insurance (other than health)                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>15</b>  |            | <b>23</b>  | Taxes and licenses                                             | <b>23</b>  |              |
| <b>16</b> | Interest (see instructions):                                                                                                                                                                                                                                                                                                                                                                                                                            |            |            | <b>24</b>  | Travel and meals:                                              |            |              |
| <b>a</b>  | Mortgage (paid to banks, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>16a</b> |            | <b>a</b>   | Travel                                                         | <b>24a</b> |              |
| <b>b</b>  | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>16b</b> |            | <b>b</b>   | Deductible meals (see instructions)                            | <b>24b</b> | <b>400</b>   |
| <b>17</b> | Legal and professional services                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>17</b>  |            | <b>25</b>  | Utilities                                                      | <b>25</b>  |              |
| <b>28</b> | <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b                                                                                                                                                                                                                                                                                                                                                                 |            |            | <b>26</b>  | Wages (less employment credits)                                | <b>26</b>  |              |
| <b>29</b> | Tentative profit or (loss). Subtract line 28 from line 7                                                                                                                                                                                                                                                                                                                                                                                                |            |            | <b>27a</b> | Energy efficient commercial bldgs deduction (attach Form 7205) | <b>27a</b> |              |
| <b>30</b> | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.<br><b>Simplified method filers only:</b> 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                                         |            |            | <b>27b</b> | Other expenses (from line 48)                                  | <b>27b</b> | <b>1920</b>  |
| <b>31</b> | <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If a loss, you <b>must</b> go to line 32.                                                                                                                    |            |            | <b>28</b>  |                                                                | <b>28</b>  | <b>2790</b>  |
| <b>32</b> | If you have a loss, check the box that describes your investment in this activity. See instructions.<br>• If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. |            |            | <b>29</b>  |                                                                | <b>29</b>  | <b>-2790</b> |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            | <b>30</b>  |                                                                | <b>30</b>  |              |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            | <b>31</b>  |                                                                | <b>31</b>  | <b>-2790</b> |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            | <b>32a</b> | <input checked="" type="checkbox"/> All investment is at risk. |            |              |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |            | <b>32b</b> | <input type="checkbox"/> Some investment is not at risk.       |            |              |

For Paperwork Reduction Act Notice, see the separate instructions.

**QNA**

**Part III Cost of Goods Sold** (see instructions)

|    |                                                                                                                                                                                                                     |                                                                     |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| 33 | Method(s) used to value closing inventory: <b>a</b> <input checked="" type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <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                                                                  |
| 36 | Purchases less cost of items withdrawn for personal use . . . . .                                                                                                                                                   | 36                                                                  |
| 37 | Cost of labor. Do not include any amounts paid to yourself . . . . .                                                                                                                                                | 37                                                                  |
| 38 | Materials and supplies . . . . .                                                                                                                                                                                    | 38                                                                  |
| 39 | Other costs . . . . .                                                                                                                                                                                               | 39                                                                  |
| 40 | Add lines 35 through 39 . . . . .                                                                                                                                                                                   | 40                                                                  |
| 41 | Inventory at end of year . . . . .                                                                                                                                                                                  | 41                                                                  |
| 42 | <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .                                                                                                             | 42                                                                  |

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

|     |                                                                                                                       |                                                          |
|-----|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| 43  | When did you place your vehicle in service for business purposes? (month/day/year) _____ / _____ / _____              |                                                          |
| 44  | Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for: |                                                          |
|     | <b>a</b> Business _____ <b>b</b> Commuting (see instructions) _____ <b>c</b> 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>b</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.

|                                                                      |         |
|----------------------------------------------------------------------|---------|
| RENT                                                                 | 1920    |
|                                                                      |         |
|                                                                      |         |
|                                                                      |         |
|                                                                      |         |
|                                                                      |         |
|                                                                      |         |
|                                                                      |         |
|                                                                      |         |
|                                                                      |         |
| 48 <b>Total other expenses.</b> Enter here and on line 27b . . . . . | 48 1920 |

**Credit for Qualified Retirement Savings Contributions**Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8880](http://www.irs.gov/Form8880) for the latest information.

Name(s) shown on return

**JAMES LAVALA**

Your social security number

**578-08-9558****Caution:** You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11a, is more than \$39,500 (\$59,250 if head of household; \$79,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2008; (b) is claimed as a dependent on someone else's 2025 tax return; or (c) was a **student** (see instructions).

|                                                                                                                                                                                                                                                                                          | (a) You | (b) Your spouse |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------|
| 1 Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2025. <b>Do not</b> include rollover contributions . . . . .                                                                                                                  | 1       |                 |
| 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2025 (see instructions) . . . . .                                                                                                          | 2       | 811             |
| 3 Add lines 1 and 2 . . . . .                                                                                                                                                                                                                                                            | 3       | 811             |
| 4 Certain distributions received <b>after</b> 2022 and <b>before</b> the due date (including extensions) of your 2025 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . . | 4       |                 |
| 5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                      | 5       | 811             |
| 6 In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .                                                                                                                                                                                                                | 6       | 811             |
| 7 Add the amounts on line 6. If zero, <b>stop</b> ; you can't take this credit . . . . .                                                                                                                                                                                                 | 7       | 811             |
| 8 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11a* . . . . .                                                                                                                                                                                                              | 8       | 6130            |
| 9 Enter the applicable decimal amount from the table below.                                                                                                                                                                                                                              |         |                 |

| IF line 8 is...         |                 | AND your filing status is... |                   |                                                                   |
|-------------------------|-----------------|------------------------------|-------------------|-------------------------------------------------------------------|
| Over...                 | But not over... | Married filing jointly       | Head of household | Single, Married filing separately, or Qualifying surviving spouse |
| THEN enter on line 9... |                 |                              |                   |                                                                   |
| ---                     | \$23,750        | 0.5                          | 0.5               | 0.5                                                               |
| \$23,750                | \$25,500        | 0.5                          | 0.5               | 0.2                                                               |
| \$25,500                | \$35,625        | 0.5                          | 0.5               | 0.1                                                               |
| \$35,625                | \$38,250        | 0.5                          | 0.2               | 0.1                                                               |
| \$38,250                | \$39,500        | 0.5                          | 0.1               | 0.1                                                               |
| \$39,500                | \$47,500        | 0.5                          | 0.1               | 0.0                                                               |
| \$47,500                | \$51,000        | 0.2                          | 0.1               | 0.0                                                               |
| \$51,000                | \$59,250        | 0.1                          | 0.1               | 0.0                                                               |
| \$59,250                | \$79,000        | 0.1                          | 0.0               | 0.0                                                               |
| \$79,000                | ---             | 0.0                          | 0.0               | 0.0                                                               |

**Note:** If line 9 is zero, **stop**; you can't take this credit.

|                                                                                                                                                                      |    |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 10 Multiply line 7 by line 9 . . . . .                                                                                                                               | 10 | 406 |
| 11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .                                                 | 11 |     |
| 12 <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4 . . . . . | 12 |     |

\* See Pub. 590-A, Contributions to Individual Retirement Arrangements, for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, income from Puerto Rico, or income from American Samoa.

**Qualified Business Income Deduction  
Simplified Computation**

Attach to your tax return.

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.**2025**Attachment  
Sequence No. **55**

Name(s) shown on return

**JAMES LAVALA**

Your taxpayer identification number

**578-08-9558**

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

Use this form if your taxable income, before your qualified business income deduction, is at or below \$197,300 (\$394,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

| <b>1</b>   | <b>(a)</b> Trade, business, or aggregation name                                                                                                               | <b>(b)</b> Taxpayer identification number | <b>(c)</b> Qualified business income or (loss) |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------------|
| <b>i</b>   | <b>QZOTICMUSIC</b>                                                                                                                                            | <b>578-08-9558</b>                        | <b>-5700</b>                                   |
| <b>ii</b>  | <b>BUSINESS PROCES ADVISORY</b>                                                                                                                               | <b>578-08-9558</b>                        | <b>-6420</b>                                   |
| <b>iii</b> | <b>SEMAJES</b>                                                                                                                                                | <b>578-08-9558</b>                        | <b>-3220</b>                                   |
| <b>iv</b>  | <b>LESPETITFILMS</b>                                                                                                                                          | <b>578-08-9558</b>                        | <b>-2790</b>                                   |
| <b>v</b>   |                                                                                                                                                               |                                           |                                                |
| <b>2</b>   | Total qualified business income or (loss). Combine lines 1i through 1v, column (c)                                                                            |                                           | <b>2</b> <b>-18130</b>                         |
| <b>3</b>   | Qualified business net (loss) carryforward from the prior year                                                                                                |                                           | <b>3</b> ( )                                   |
| <b>4</b>   | Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-                                                                            |                                           | <b>4</b>                                       |
| <b>5</b>   | Qualified business income component. Multiply line 4 by 20% (0.20)                                                                                            |                                           | <b>5</b>                                       |
| <b>6</b>   | Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)                                                            |                                           | <b>6</b>                                       |
| <b>7</b>   | Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year                                                                            |                                           | <b>7</b> ( )                                   |
| <b>8</b>   | Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-                                                              |                                           | <b>8</b>                                       |
| <b>9</b>   | REIT and PTP component. Multiply line 8 by 20% (0.20)                                                                                                         |                                           | <b>9</b>                                       |
| <b>10</b>  | Qualified business income deduction before the income limitation. Add lines 5 and 9                                                                           |                                           | <b>10</b>                                      |
| <b>11</b>  | Taxable income before qualified business income deduction (see instructions)                                                                                  |                                           | <b>11</b> <b>-9620</b>                         |
| <b>12</b>  | Enter your net capital gain, if any, increased by any qualified dividends (see instructions)                                                                  |                                           | <b>12</b>                                      |
| <b>13</b>  | Subtract line 12 from line 11. If zero or less, enter -0-                                                                                                     |                                           | <b>13</b>                                      |
| <b>14</b>  | Income limitation. Multiply line 13 by 20% (0.20)                                                                                                             |                                           | <b>14</b>                                      |
| <b>15</b>  | Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) |                                           | <b>15</b>                                      |
| <b>16</b>  | Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-                                                          |                                           | <b>16</b> ( <b>18130</b> )                     |
| <b>17</b>  | Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-                                            |                                           | <b>17</b> ( )                                  |

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

Form **8995** (2025) Created 9/12/25

QNA

# THREE YEAR TAX COMPARISON

JAMES LAVALA

578-08-9558

|                                                  | 2023 | 2024 | 2025             |
|--------------------------------------------------|------|------|------------------|
| FILING STATUS . . . . .                          |      |      | SINGLE           |
| TOTAL EXEMPTIONS . . . . .                       | 0    | 0    | 1                |
| INCOME                                           |      |      |                  |
| WAGES . . . . .                                  |      |      | 24260(+100.00%)  |
| TAXABLE INTEREST . . . . .                       |      |      |                  |
| TAX EXEMPT INTEREST . . . . .                    |      |      |                  |
| DIVIDEND INCOME . . . . .                        |      |      |                  |
| STATE REFUNDS . . . . .                          |      |      |                  |
| ALIMONY RECEIVED . . . . .                       |      |      |                  |
| BUSINESS INCOME . . . . .                        |      |      | -18130(-100.00%) |
| CAPITAL GAINS . . . . .                          |      |      |                  |
| OTHER GAINS . . . . .                            |      |      |                  |
| IRA DISTRIBUTIONS . . . . .                      |      |      |                  |
| TAXABLE IRA DISTRIBUTIONS . . . . .              |      |      |                  |
| PENSION . . . . .                                |      |      |                  |
| TAXABLE PENSION . . . . .                        |      |      |                  |
| RENTAL INCOME . . . . .                          |      |      |                  |
| FARM INCOME . . . . .                            |      |      |                  |
| UNEMPLOYMENT . . . . .                           |      |      |                  |
| SS BENEFITS . . . . .                            |      |      |                  |
| TAXABLE SS . . . . .                             |      |      |                  |
| OTHER INCOME . . . . .                           |      |      |                  |
| TOTAL INCOME . . . . .                           |      |      | 6130(+100.00%)   |
| ADJUSTMENTS TO INCOME                            |      |      |                  |
| HSA DEDUCTION . . . . .                          |      |      |                  |
| SE HEALTH INS DEDUCTION . . . . .                |      |      |                  |
| IRA DEDUCTION . . . . .                          |      |      |                  |
| STUDENT LOAN DEDUCTION . . . . .                 |      |      |                  |
| TUITION AND FEES DEDUCTION . . . . .             |      |      |                  |
| OTHER ADJUSTMENTS . . . . .                      |      |      |                  |
| TOTAL ADJUSTMENTS . . . . .                      |      |      |                  |
| ADJUSTED GROSS INCOME . . . . .                  |      |      | 6130(+100.00%)   |
| TAX AND CREDITS                                  |      |      |                  |
| DEDUCTIONS . . . . .                             |      |      | 15750(+100.00%)  |
| EXEMPTIONS . . . . .                             |      |      |                  |
| TAXABLE INCOME . . . . .                         |      |      |                  |
| TAXES . . . . .                                  |      |      |                  |
| ALT MIN TAX . . . . .                            |      |      |                  |
| EXCESS ADVANCE PREMIUM TAX CREDIT . . . . .      |      |      |                  |
| CHILD AND DEPENDENT CARE CREDIT . . . . .        |      |      |                  |
| OTHER CREDITS . . . . .                          |      |      |                  |
| TAX - CREDITS . . . . .                          |      |      |                  |
| OTHER TAXES                                      |      |      |                  |
| SE TAX . . . . .                                 |      |      |                  |
| RETIREMENT TAX . . . . .                         |      |      |                  |
| HEALTH CARE IND RESPONSIBILITY PAYMENT . . . . . |      |      |                  |
| OTHER TAXES . . . . .                            |      |      |                  |
| TOTAL TAX . . . . .                              |      |      |                  |
| PAYMENTS                                         |      |      |                  |
| AMOUNT WITHHELD . . . . .                        |      |      | 2156(+100.00%)   |
| ESTIMATED PAYMENTS . . . . .                     |      |      |                  |
| EARNED INCOME CREDIT . . . . .                   |      |      | 469(+100.00%)    |
| ADDITIONAL CHILD TAX CREDIT . . . . .            |      |      |                  |
| AMERICAN OPPORTUNITY CREDIT . . . . .            |      |      |                  |
| NET PREMIUM TAX CREDIT . . . . .                 |      |      |                  |
| OTHER PAYMENTS . . . . .                         |      |      |                  |
| TOTAL PAYMENTS . . . . .                         |      |      | 2625(+100.00%)   |
| REFUND / AMOUNT DUE                              |      |      |                  |
| REFUND AMOUNT . . . . .                          |      |      | 2625(+100.00%)   |
| AMOUNT OWED . . . . .                            |      |      |                  |

Section references are to the Internal Revenue Code unless otherwise noted.

## Future Developments

For the latest information about developments related to Form 8880 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8880](http://www.irs.gov/Form8880).

## Reminder

**Contributions by a designated beneficiary to an Achieving a Better Life Experience (ABLE) account.** A retirement savings contribution credit may be claimed for the amount of contributions you, as the designated beneficiary of an ABLE account, make before January 1, 2026, to the ABLE account. See Pub. 907, Tax Highlights for Persons With Disabilities, for more information.

## General Instructions

### Purpose of Form

Use Form 8880 to figure the amount, if any, of your retirement savings contributions credit (also known as the saver's credit). The maximum amount of the credit is \$1,000 (\$2,000 if married filing jointly).



*This credit can be claimed in addition to any IRA deduction claimed on Schedule 1 (Form 1040), line 20.*

### Who Can Take This Credit

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions (other than rollover contributions) to a traditional or Roth IRA; (b) elective deferrals to a 401(k), 403(b), governmental 457(b), SEP, SIMPLE, or to the federal Thrift Savings Plan (TSP); (c) voluntary employee contributions to a qualified retirement plan, as defined in section 4974(c) (including the federal TSP); (d) contributions to a 501(c)(18)(D) plan; or (e) contributions, as a designated beneficiary of an ABLE account, to the ABLE account, as defined in section 529A.

However, you can't take the credit if either of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$36,500 (\$54,750 if head of household; \$73,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2006; (b) is claimed as a dependent on someone else's 2023 tax return; or (c) was a student.



*You'll need to refigure the amount on Form 1040 or 1040-SR, line 11, if you're filing Form 2555 or Form 4563 or you're excluding income from Puerto Rico. See Pub. 590-A at [www.irs.gov/Pub590A](http://www.irs.gov/Pub590A) for details.*

You were a student if during any part of 5 calendar months of 2023 you:

- Were enrolled as a full-time student at a school; or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes technical, trade, and mechanical schools. It doesn't include on-the-job training courses, correspondence schools, or schools offering courses only through the Internet.

## Specific Instructions

### Column (b)

Complete column (b) only if you're filing a joint return.

### Line 2

Include on line 2 any of the following amounts.

- Elective deferrals (including designated Roth contributions under section 402A, if applicable) to a 401(k), 403(b), governmental 457(b), SEP, SIMPLE, or to the federal TSP.
- Voluntary employee contributions to a qualified retirement plan, as defined in section 4974(c) (including the federal TSP).
- Contributions to a 501(c)(18)(D) plan.

These amounts may be shown in box 12 of your Form(s) W-2 for 2023.

**Note:** Contributions designated under section 414(h)(2) are treated as employer contributions and, as such, they aren't voluntary contributions made by the employee. They don't qualify for the credit and shouldn't be included on line 2.

### Line 4

Enter the total amount of distributions you, and your spouse if filing jointly, received after 2020 and before the due date of your 2023 return (including extensions) from any of the following types of plans.

- Traditional or Roth IRAs, or ABLE accounts.
- 401(k), 403(b), governmental 457(b), 501(c)(18)(D), SEP, SIMPLE, or the federal TSP.
- Qualified retirement plans, as defined in section 4974(c).

#### Don't include any of the following.

- Distributions not taxable as the result of a rollover or a trustee-to-trustee transfer.
- Distributions that are taxable as the result of an in-plan rollover to your designated Roth account.
- Distributions from your eligible retirement plan (other than a Roth IRA) rolled over or converted to your Roth IRA.
- Loans from a qualified employer plan treated as a distribution.
- Distributions of excess contributions or deferrals (and income allocable to such contributions or deferrals).
- Distributions of contributions made to an IRA during a tax year and returned (with any income allocable to such contributions) on or before the due date (including extensions) for that tax year.
- Distributions of dividends paid on stock held by an employee stock ownership plan under section 404(k).
- Distributions from a military retirement plan (other than the federal TSP).
- Distributions from an inherited IRA by a nonspousal beneficiary.

If you're filing a joint return, include both spouses' amounts in both columns.

**Exception.** Don't include your spouse's distributions with yours when entering an amount on line 4 if you and your spouse didn't file a joint return for the year the distribution was received.

**Example.** You received a distribution of \$5,000 from a qualified retirement plan in 2023. Your spouse received a distribution of \$2,000 from a Roth IRA in 2021. You and your spouse file a joint return in 2023, but didn't file a joint return in 2021. You would include \$5,000 in column (a) and \$7,000 in column (b).

### Line 5

Add the amounts from line 6, columns (a) and (b), and enter the total.

### Line 11

Before you complete the following worksheet, figure the amount of any credit for the elderly or the disabled you're claiming on Schedule 3 (Form 1040), line 6d. See Schedule R (Form 1040) to figure the credit.

### Credit Limit Worksheet

Complete this worksheet to figure the amount to enter on line 11.

1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . . **1.** \_\_\_\_\_
2. Enter the total of your credits from Schedule 3, lines 1 through 3, 6d, and 6l . . . . . **2.** \_\_\_\_\_
3. Subtract line 2 from line 1. Also enter this amount on Form 8880, line 11. But if zero or less, **stop**; you can't take the credit—don't file this form . . . **3.** \_\_\_\_\_ **0**

Worksheet **A**—2025 EIC—Line 27a

Keep for Your Records

**Before you begin:** ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 2. Otherwise, use Worksheet B.

**Part 1****All Filers Using Worksheet A**

1. Enter your earned income from Step 5.

1

2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have valid SSNs as defined earlier. Enter the credit here.

2

If line 2 is zero,  You can't take the credit.  
Check the box on Form 1040 or 1040-SR, line 27c.

3. Enter the amount from Form 1040 or 1040-SR, line 11b.

3

4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☐ **No.** Go to line 5.

**Part 2****Filers Who Answered “No” on Line 4**

5. If you have:

- No qualifying children who have valid SSNs, is the amount on line 3 less than \$10,620 (\$17,730 if married filing jointly)?
- 1 or more qualifying children who have valid SSNs, is the amount on line 3 less than \$23,350 (\$30,470 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☐ **No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have valid SSNs. Enter the credit here.  
Look at the amounts on lines 5 and 2.  
Then, enter the **smaller** amount on line 6.

5

**Part 3****Your Earned Income Credit**

6. This is your earned income credit.

6

**Reminder—**

✓ If you have a qualifying child, complete and attach Schedule EIC.



Enter this amount on  
Form 1040 or 1040-SR,  
line 27a.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, *earlier*, to find out if you must file Form 8862 to take the credit for 2025.

Worksheet **B**—2025 EIC—Line 27a

Keep for Your Records

Use this worksheet if you answered “Yes” to Step 5, question 2.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a. Enter the amount from Schedule SE, Part I, line 3.

1b. Enter any amount from Schedule SE, Part I, line 4b and line 5a.

1c. Combine lines 1a and 1b.

1d. Enter the amount from Schedule SE, Part I, line 13.

1e. Subtract line 1d from line 1c.

+ = -

1a-18130

1b

1c-18130

1d

1e-18130

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than \$400.

2. Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

2a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A\*.

2b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)\*.

2c. Combine lines 2a and 2b.

+ =

2a

2b

2c

*\*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

Part 3

Statutory Employees Filing Schedule C

3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.

3

Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but didn't, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5.

4b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.

4a-24260

4b-6130

5. If you have:

3 or more qualifying children who have valid SSNs, is line 4b less than \$61,555 (\$68,675 if married filing jointly)?

2 qualifying children who have valid SSNs, is line 4b less than \$57,310 (\$64,430 if married filing jointly)?

1 qualifying child who has a valid SSN, is line 4b less than \$50,434 (\$57,554 if married filing jointly)?

No qualifying children who have valid SSNs, is line 4b less than \$19,104 (\$26,214 if married filing jointly)?

☒ Yes. If you want the IRS to figure your credit, see Credit figured by the IRS, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.

☐ No. 

STOP

 You can't take the credit. Check the box on Form 1040 or 1040-SR, line 27c.

Worksheet **B**—2025 EIC—Line 27a—Continued

Keep for Your Records

**Part 5****All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 4b.

6 6130

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have valid SSNs. Enter the credit here.

7 469

If line 7 is zero,  You can't take the credit. Check the box on Form 1040 or 1040-SR, line 27c.

8. Enter the amount from Form 1040 or 1040-SR, line 11b.

8 6130

9. Are the amounts on lines 8 and 6 the same?

☒ **Yes.** Skip line 10; enter the amount from line 7 on line 11.☐ **No.** Go to line 10.**Part 6****Filers Who Answered "No" on Line 9**

10. If you have:

- No qualifying children who have valid SSNs, is the amount on line 8 less than \$10,620 (\$17,730 if married filing jointly)?
- 1 or more qualifying children who have valid SSNs, is the amount on line 8 less than \$23,350 (\$30,470 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have valid SSNs. Enter the credit here.  
Look at the amounts on lines 10 and 7.  
Then, enter the **smaller** amount on line 11.

10

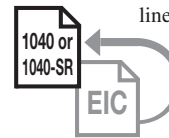
**Part 7****Your Earned Income Credit**

11. This is your earned income credit.

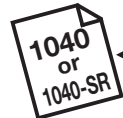
11 469

**Reminder—**

- ✓ If you have a qualifying child, complete and attach Schedule EIC.



Enter this amount on Form 1040 or 1040-SR, line 27a.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2025.



Department of Taxation and Finance

# Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

# IT-201

For the full year January 1, 2025, through December 31, 2025, or fiscal year beginning ... **25**

For help completing your return, see Form IT-201-I, *Instructions for Form IT-201*.

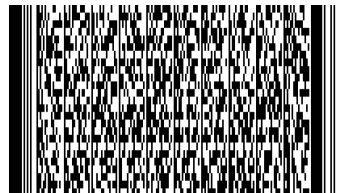
and ending ...

|                                                                                         |    |                                                                        |                                     |                                    |
|-----------------------------------------------------------------------------------------|----|------------------------------------------------------------------------|-------------------------------------|------------------------------------|
| Your first name                                                                         | MI | Your last name (for a joint return, enter spouse's name on line below) | Your date of birth (mmddyyyy)       | Your Social Security number        |
| JAMES                                                                                   |    | LAVALA                                                                 | 02221970                            | 578089558                          |
| Spouse's first name                                                                     | MI | Spouse's last name                                                     | Spouse's date of birth (mmddyyyy)   | Spouse's Social Security number    |
|                                                                                         |    |                                                                        |                                     |                                    |
| Mailing address (see instructions) (number and street or PO Box)                        |    |                                                                        | Apartment number                    | New York State county of residence |
| 500 WEST 190TH STREET                                                                   |    |                                                                        | F                                   | NEWY                               |
| City, village, or post office                                                           |    | State                                                                  | ZIP code                            | Country                            |
| NEW YORK                                                                                |    | NY                                                                     | 10040                               |                                    |
| Taxpayer's permanent home address (see instructions) (number and street or rural route) |    |                                                                        | Apartment number                    | School district name               |
| 500 WEST 190TH STREET                                                                   |    |                                                                        | F                                   | MANHATTAN                          |
| City, village, or post office                                                           |    | State                                                                  | ZIP code                            | School district code number        |
| New York                                                                                |    | NY                                                                     | 10040                               | 369                                |
|                                                                                         |    | Decedent information                                                   | Taxpayer's date of death (mmddyyyy) | Spouse's date of death (mmddyyyy)  |
|                                                                                         |    |                                                                        |                                     |                                    |

- A Filing status**  
(mark an **X** in one box):
- ① ☒ Single
- ② ☐ Married filing joint return  
(enter spouse's Social Security number above)
- ③ ☐ Married filing separate return  
(enter spouse's Social Security number above)
- ④ ☐ Head of household (with qualifying person)
- ⑤ ☐ Qualifying surviving spouse

**B Did you itemize** your deductions on your 2025 federal income tax return? ..... Yes ☐ No ☒

**C Can you be claimed** as a dependent on another taxpayer's federal return? ..... Yes ☐ No ☒



## H Dependent information

| First name | MI | Last name | Relationship | Social Security number | Date of birth (mmddyyyy) |
|------------|----|-----------|--------------|------------------------|--------------------------|
|            |    |           |              |                        |                          |
|            |    |           |              |                        |                          |
|            |    |           |              |                        |                          |
|            |    |           |              |                        |                          |
|            |    |           |              |                        |                          |
|            |    |           |              |                        |                          |
|            |    |           |              |                        |                          |

If more than 7 dependents, mark an **X** in the box. ☐



For office use only

**D1** Did you have a financial account located in a foreign country? ..... Yes ☐ No ☒

**D2** (1) Did you or your spouse **maintain living quarters in Yonkers** for any part of 2025? ... Yes ☐ No ☒  
If **Yes**:

(2) Number of months **you** lived in Yonkers in 2025 .....

(3) Number of months **your spouse** lived in Yonkers in 2025 .....

If **No**:

(4) Did you or your spouse work in Yonkers while not living in Yonkers for any part of 2025? ..... Yes ☐ No ☒

**E** (1) Did you or your spouse **maintain living quarters in NYC** (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island) during 2025? ..... Yes ☐ No ☐

(2) Enter the number of days spent in NYC in 2025  
(any part of a day spent in NYC is considered a day) .....

**F NYC residents and NYC part-year residents only:**  
(1) Number of months **you** lived in NYC in 2025 ..... **12**

(2) Number of months **your spouse** lived in NYC in 2025 .....

**G** Enter your **2-character special condition codes** if applicable .....

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|                             |
|-----------------------------|
| Your Social Security number |
| 578089558                   |

Federal income and adjustments

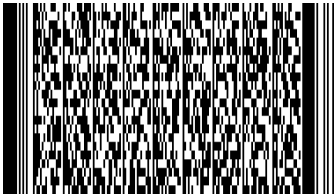
|    |                                                                                                                          | Whole dollars only |
|----|--------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1  | Wages, salaries, tips, etc.                                                                                              | 24260.00           |
| 2  | Taxable interest income                                                                                                  | .00                |
| 3  | Ordinary dividends                                                                                                       | .00                |
| 4  | Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)                             | .00                |
| 5  | Alimony received                                                                                                         | .00                |
| 6  | Business income or loss (submit a copy of federal Schedule C, Form 1040)                                                 | -18130.00          |
| 7  | Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)                                       | .00                |
| 8  | Other gains or losses (submit a copy of federal Form 4797)                                                               | .00                |
| 9  | Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ..                               | .00                |
| 10 | Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box                             | .00                |
| 11 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040) | .00                |
| 12 | Rental real estate included in line 11                                                                                   | .00                |
| 13 | Farm income or loss (submit a copy of federal Schedule F, Form 1040)                                                     | .00                |
| 14 | Unemployment compensation                                                                                                | .00                |
| 15 | Taxable amount of Social Security benefits (also enter on line 27)                                                       | .00                |
| 16 | Other income Identify:                                                                                                   | .00                |
| 17 | Add lines 1 through 11 and 13 through 16                                                                                 | 6130.00            |
| 18 | Total federal adjustments to income Identify:                                                                            | .00                |
| 19 | Federal adjusted gross income (subtract line 18 from line 17)                                                            | 6130.00            |

New York additions

|    |                                                                                                          |         |
|----|----------------------------------------------------------------------------------------------------------|---------|
| 20 | Interest income on state and local bonds and obligations (but not those of NYS or its local governments) | .00     |
| 21 | Public employee 414(h) retirement contributions from your wage and tax statements                        | .00     |
| 22 | New York's 529 college savings program distributions                                                     | .00     |
| 23 | Other (Form IT-225, line 9)                                                                              | .00     |
| 24 | Add lines 19 through 23                                                                                  | 6130.00 |

New York subtractions

|    |                                                                                    |         |
|----|------------------------------------------------------------------------------------|---------|
| 25 | Taxable refunds, credits, or offsets of state and local income taxes (from line 4) | .00     |
| 26 | Pensions of NYS and local governments and the federal government                   | .00     |
| 27 | Taxable amount of Social Security benefits (from line 15) ...                      | .00     |
| 28 | Interest income on U.S. government bonds                                           | .00     |
| 29 | Pension and annuity income exclusion                                               | .00     |
| 30 | New York's 529 college savings program deduction/earnings                          | .00     |
| 31 | Other (Form IT-225, line 18)                                                       | .00     |
| 32 | Add lines 25 through 31                                                            | .00     |
| 33 | New York adjusted gross income (subtract line 32 from line 24)                     | 6130.00 |



Standard deduction or itemized deduction

|    |                                                                                                                                                                                                        |         |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| 34 | Enter your standard deduction or your itemized deduction (from Form IT-196)<br>Mark an X in the appropriate box: <input checked="" type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized | 8000.00 |
| 35 | Subtract line 34 from line 33 (if line 34 is more than line 33, enter 0)                                                                                                                               | .00     |
| 36 | Dependent exemption amount (multiply the number of dependents listed in item H by 1,000)                                                                                                               | .00     |
| 37 | Taxable income (subtract line 36 from line 35)                                                                                                                                                         | .00     |



Names as shown on page 1  
JAMES LAVALA

Your Social Security number  
578089558

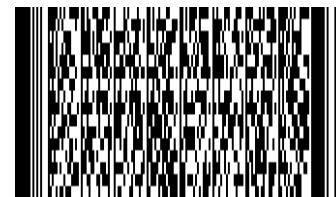
**Tax calculation, credits, and other taxes**

|                                                                                          |           |       |
|------------------------------------------------------------------------------------------|-----------|-------|
| <b>38</b> Taxable income (from line 37 on page 2) .....                                  | <b>38</b> | .00   |
| <b>39</b> NYS tax on line 38 amount .....                                                | <b>39</b> | .00   |
| <b>40</b> NYS household credit .....                                                     | <b>40</b> | 50.00 |
| <b>41</b> Resident credit .....                                                          | <b>41</b> | .00   |
| <b>42</b> Other NYS nonrefundable credits (Form IT-201-ATT, line 7) ...                  | <b>42</b> | .00   |
| <b>43</b> Add lines 40, 41, and 42 .....                                                 | <b>43</b> | 50.00 |
| <b>44</b> Subtract line 43 from line 39 (if line 43 is more than line 39, enter 0) ..... | <b>44</b> | .00   |
| <b>45</b> Net other NYS taxes (Form IT-201-ATT, line 30) .....                           | <b>45</b> | .00   |
| <b>46</b> Total New York State taxes (add lines 44 and 45) .....                         | <b>46</b> | .00   |

**New York City and Yonkers taxes, credits, and surcharges, and MCTMT**

|                                                                                                                                                         |            |       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------|
| <b>47</b> NYC taxable income .....                                                                                                                      | <b>47</b>  | .00   |
| <b>47a</b> NYC resident tax on line 47 amount .....                                                                                                     | <b>47a</b> | .00   |
| <b>48</b> NYC household credit .....                                                                                                                    | <b>48</b>  | 15.00 |
| <b>49</b> Subtract line 48 from line 47a (if line 48 is more than line 47a, enter 0) .....                                                              | <b>49</b>  | .00   |
| <b>50</b> Part-year NYC resident tax (Form IT-360.1) .....                                                                                              | <b>50</b>  | .00   |
| <b>51</b> Other NYC taxes (Form IT-201-ATT, line 34) .....                                                                                              | <b>51</b>  | .00   |
| <b>52</b> Add lines 49, 50, and 51 .....                                                                                                                | <b>52</b>  | .00   |
| <b>53</b> NYC nonrefundable credits (Form IT-201-ATT, line 10) .....                                                                                    | <b>53</b>  | .00   |
| <b>54</b> Subtract line 53 from line 52 (if line 53 is more than line 52, enter 0) .....                                                                | <b>54</b>  | .00   |
| <b>54a</b> MCTMT net earnings<br>base for Zone 1 ..                                                                                                     | <b>54a</b> | .00   |
| <b>54b</b> MCTMT net earnings<br>base for Zone 2 ..                                                                                                     | <b>54b</b> | .00   |
| <b>54c</b> MCTMT for Zone 1 .....                                                                                                                       | <b>54c</b> | .00   |
| <b>54d</b> MCTMT for Zone 2 .....                                                                                                                       | <b>54d</b> | .00   |
| <b>54e</b> Total MCTMT (add lines 54c and 54d) .....                                                                                                    | <b>54e</b> | .00   |
| <b>55</b> Yonkers resident income tax surcharge .....                                                                                                   | <b>55</b>  | .00   |
| <b>56</b> Yonkers nonresident earnings tax (Form Y-203) .....                                                                                           | <b>56</b>  | .00   |
| <b>57</b> Part-year Yonkers resident income tax surcharge (Form IT-360.1) ..                                                                            | <b>57</b>  | .00   |
| <b>58</b> Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54e through 57) ..                                             | <b>58</b>  | .00   |
| <b>59</b> Sales or use tax (do not leave blank) .....                                                                                                   | <b>59</b>  | 0.00  |
| <b>60</b> Voluntary contributions (Form IT-227, Part 2, line 1) .....                                                                                   | <b>60</b>  | .00   |
| <b>61</b> Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60) ..... | <b>61</b>  | .00   |

See instructions to calculate New York City and Yonkers taxes, credits, and surcharges.



See instructions to calculate the MCTMT for each zone.



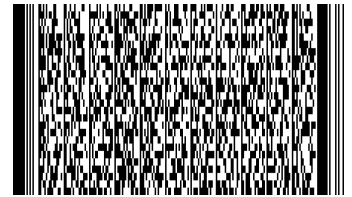
Your Social Security number

578089558

62 Enter amount from line 61 ..... 62 ..... .00

**Payments and refundable credits**

|     |                                                                        |        |       |     |
|-----|------------------------------------------------------------------------|--------|-------|-----|
| 63  | Empire State child credit .....                                        | 63     | ..... | .00 |
| 64  | NYS/NYC child and dependent care credit .....                          | 64     | ..... | .00 |
| 65  | NYS earned income credit (EIC) .....                                   | EIC 65 | 141   | .00 |
| 66  | NYS noncustodial parent EIC .....                                      | 66     | ..... | .00 |
| 67  | Real property tax credit .....                                         | 67     | ..... | .00 |
| 68  | College tuition credit .....                                           | 68     | ..... | .00 |
| 69  | NYC school tax credit (fixed amount) (also complete F on page 1) ..... | 69     | 63    | .00 |
| 69a | NYC school tax credit (rate reduction amount) .....                    | 69a    | ..... | .00 |
| 70  | NYC earned income credit .....                                         | EIC 70 | 130   | .00 |
| 70a | NYC income tax elimination credit .....                                | 70a    | ..... | .00 |
| 71  | Other refundable credits (Form IT-201-ATT, line 18) .....              | 71     | ..... | .00 |
| 72  | Total <b>New York State</b> tax withheld .....                         | 72     | 1034  | .00 |
| 73  | Total <b>New York City</b> tax withheld .....                          | 73     | 412   | .00 |
| 74  | Total <b>Yonkers</b> tax withheld .....                                | 74     | ..... | .00 |
| 75  | Total estimated tax payments and amount paid with Form IT-370 .....    | 75     | ..... | .00 |
| 76  | Total payments (add lines 63 through 75) .....                         | 76     | 1780  | .00 |

If applicable, complete **Forms IT-2 and IT-1099-R** and submit them with your return.**Do not send federal Form W-2 with your return.****Your refund, amount you owe, and account information**

|                                                                 |                                                                                                                         |     |       |     |
|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-----|-------|-----|
| 77                                                              | Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) .....                                  | 77  | 1780  | .00 |
| 78                                                              | Amount of line 77 available for refund (subtract line 79 from line 77) .....                                            | 78  | 1780  | .00 |
| <b>TIP:</b> Use this amount to check your refund status online. |                                                                                                                         |     |       |     |
| 78a                                                             | Amount of line 78 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195) ..... | 78a | ..... | .00 |
| 78b                                                             | Total refund after NYS 529 account deposit (subtract line 78a from line 78) .....                                       | 78b | 1780  | .00 |

Mark one refund choice: ☐ direct deposit to checking or savings account (fill in line 83) - or - ☒ paper check

Refund? Direct deposit is the easiest, fastest way to get your refund.

See instructions for payment options.

|    |                                                                                                                                                                                                                                                                                                                 |    |       |     |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------|-----|
| 79 | Amount of line 77 that you want applied to your 2026 estimated tax (see instructions) .....                                                                                                                                                                                                                     | 79 | ..... | .00 |
| 80 | Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an <b>X</b> in the box <input type="checkbox"/> and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. .... | 80 | ..... | .00 |
| 81 | Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77) .....                                                                                                                                                                                                               | 81 | ..... | .00 |
| 82 | Other penalties and interest .....                                                                                                                                                                                                                                                                              | 82 | ..... | .00 |

See instructions for the proper assembly of your return.

83 Account information for direct deposit or electronic funds withdrawal.

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an **X** in this box..... ☐83a Account type: ☐ Personal checking - or - ☐ Personal savings - or - ☐ Business checking - or - ☐ Business savings

83b Routing number ..... 83c Account number .....

84 Electronic funds withdrawal ..... Date ..... Amount ..... .00

|                                                                                                           |                       |                                |                                      |
|-----------------------------------------------------------------------------------------------------------|-----------------------|--------------------------------|--------------------------------------|
| Third-party designee? (see instr.)<br>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | Print designee's name | Designee's phone number<br>( ) | Personal identification number (PIN) |
|                                                                                                           | Email:                |                                |                                      |

|                                                                     |  |                                                   |                    |
|---------------------------------------------------------------------|--|---------------------------------------------------|--------------------|
| ▼ Paid preparer must complete ▼<br>(see instructions)               |  | Preparer's NYTPRIN                                | NYTPRIN excl. code |
| Preparer's signature                                                |  | Preparer's printed name                           |                    |
| Firm's name (or yours, if self-employed)<br><b>BPADVICE</b>         |  | Preparer's PTIN or SSN<br><b>P03043266</b>        |                    |
| Address<br><b>500 WEST 190TH STREET</b><br><b>NEW YORK NY 10040</b> |  | Employer identification number<br><b>04032026</b> |                    |
| Email:                                                              |  | Date                                              |                    |

|                                                     |                                               |
|-----------------------------------------------------|-----------------------------------------------|
| ▼ Taxpayers must sign here ▼                        |                                               |
| Your signature                                      |                                               |
| Your occupation<br><b>CPA/INDEPENDENT ARTIST</b>    |                                               |
| Spouse's signature and occupation (if joint return) |                                               |
| Date<br><b>04032026</b>                             | Daytime phone number<br><b>(845) 767 0173</b> |
| Email: <b>ELE_LAVALA@YAHOO.COM</b>                  |                                               |

201004251038

See instructions for where to mail your return.





Department of Taxation and Finance

# Summary of W-2 Statements

New York State • New York City • Yonkers

**IT-2**

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page with your return. See instructions on the back.

## W-2 Record 1

**Box a** Employee's Social Security number for this W-2 Record

578089558

**Box b** Employer identification number (EIN)

770034661

**Box c** Employer's information

Employer's name

INTUIT INC

Employer's address (number and street)

PO BOX 391805

City

MOUNTAIN VIEW

State

CA

ZIP code

94039

Country

**Box 1** Wages, tips, other compensation

13573 .00

**Box 8** Allocated tips

.00

**Box 10** Dependent care benefits

.00

**Box 11** Nonqualified plans

.00

**Box 12a** Amount

811 .00

Code

D

**Box 12b** Amount

39 .00

Code

D D

**Box 12c** Amount

.00

Code

**Box 12d** Amount

.00

Code

**Box 14a** Amount

56 .00

Description

NY NDF

**Box 14b** Amount

11 .00

Description

OTHER

**Box 14c** Amount

.00

Description

**Box 14d** Amount

.00

Description

**Box 13** Statutory employee ☐Retirement plan ☐Third-party sick pay ☒Corrected (W-2c) ☐

NY State information:

**Box 15a** NY State

N Y

**Box 16a** NYS wages, tips, etc.

13573 .00

**Box 17a** NYS income tax withheld

590 .00

Other state information:

**Box 15b** other state**Box 16b** Other state wages, tips, etc.

.00

**Box 17b** Other state income tax withheld

.00

NYC and Yonkers information (see instr.):

**Box 18** Local wages, tips, etc.

Locality a 13573 .00

Locality b .00

**Box 19** Local income tax withheld

Locality a 412 .00

Locality b .00

**Box 20** Locality name

Locality a NYC

Locality b

Do not detach.

## W-2 Record 2

**Box a** Employee's Social Security number for this W-2 Record

578089558

**Box b** Employer identification number (EIN)

453455335

**Box c** Employer's information

Employer's name

JDA PARTNERS TSG LLC

Employer's address (number and street)

800 3RD AVENUE ST 3901

City

NEW YORK

State

NY

ZIP code

10022

Country

**Box 1** Wages, tips, other compensation

10687 .00

**Box 8** Allocated tips

.00

**Box 10** Dependent care benefits

.00

**Box 11** Nonqualified plans

.00

**Box 12a** Amount

.00

Code

**Box 12b** Amount

.00

Code

**Box 12c** Amount

.00

Code

**Box 12d** Amount

.00

Code

**Box 14a** Amount

.00

Description

**Box 14b** Amount

.00

Description

**Box 14c** Amount

.00

Description

**Box 14d** Amount

.00

Description

**Box 13** Statutory employee ☐Retirement plan ☐Third-party sick pay ☐Corrected (W-2c) ☐

NY State information:

**Box 15a** NY State

N Y

**Box 16a** NYS wages, tips, etc.

10687 .00

**Box 17a** NYS income tax withheld

444 .00

Other state information:

**Box 15b** other state**Box 16b** Other state wages, tips, etc.

.00

**Box 17b** Other state income tax withheld

.00

NYC and Yonkers information (see instr.):

**Box 18** Local wages, tips, etc.

Locality a .00

Locality b .00

**Box 19** Local income tax withheld

Locality a .00

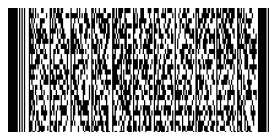
Locality b .00

**Box 20** Locality name

Locality a

Locality b

102001251038





Department of Taxation and Finance

# Claim for Earned Income Credit

New York State • New York City  
Tax Law - Section 606(d)

# IT-215

Submit this form with Form IT-201 or IT-203.

|                            |                             |
|----------------------------|-----------------------------|
| Name(s) as shown on return | Your Social Security number |
| JAMES LAVALA               | 578089558                   |

- 1 Did you claim the federal earned income credit? If **No, stop; you do not qualify for these credits.** ..... **1** Yes ☒ No ☐
- 2 Is your investment income (see instructions) greater than \$11,950? If **Yes, stop; you do not qualify for these credits.** ..... **2** Yes ☐ No ☒
- 3 Is your federal filing status *Married filing separate* and do you meet the requirements to be considered unmarried for the purposes of the earned income credit? ..... **3** Yes ☐ No ☒
- 4 Did you claim qualifying children on your **federal** Schedule EIC? If **No**, continue with line 5.  
If **Yes**, in the spaces below, list up to three of the same children you claimed on federal Schedule EIC. .... **4** Yes ☐ No ☒  
If you claimed more than three, see instructions.

|           | First name                   | MI                                          | Last name                                        | Suffix                 | Relationship             |
|-----------|------------------------------|---------------------------------------------|--------------------------------------------------|------------------------|--------------------------|
| 1st Child | No. of months lived with you | Full-time student* <input type="checkbox"/> | Person with disability* <input type="checkbox"/> | Social Security number | Date of birth (mmddyyyy) |
|           |                              |                                             |                                                  |                        |                          |
| 2nd Child | No. of months lived with you | Full-time student* <input type="checkbox"/> | Person with disability* <input type="checkbox"/> | Social Security number | Date of birth (mmddyyyy) |
|           |                              |                                             |                                                  |                        |                          |
| 3rd Child | No. of months lived with you | Full-time student* <input type="checkbox"/> | Person with disability* <input type="checkbox"/> | Social Security number | Date of birth (mmddyyyy) |
|           |                              |                                             |                                                  |                        |                          |

\* Mark an **X** in these boxes **only** if you checked **Yes** in the same box on your federal Schedule EIC (box 4a or 4b).

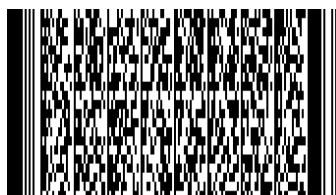
- 5 Is the IRS figuring your **federal** earned income credit (EIC) for you? If **Yes**, complete lines 6 through 9 (also lines 21, 23, and 24 if you are a part-year New York State resident, and line 28 if you are a part-year New York City resident).  
The Tax Department will calculate your New York State and, if applicable, your New York City earned income credit for you. If **No**, complete lines 6 through 17 (and lines 18 through 26 if you are a part-year New York State resident).  
New York City residents must complete **Worksheet C, New York City earned income credit**, in the instructions.  
Part-year New York City residents must also complete line 28 on the back of this claim form. .... **5** Yes ☐ No ☒

- 6 Wages, salaries, tips, etc., from **Worksheet A** line 3, in the instructions. .... **6** 24260.00
- 7 Earned income adjustments (see instructions) ..... **7** .00
- 8 Business income or loss (see instructions) ..... **8** -18130.00
- Employer identification number (see instructions) ... 578089558
- 9 Enter your federal adjusted gross income (from Form IT-201, line 19, or Form IT-203, line 19, Federal amount column) ..... **9** 6130.00
- 10 Amount of federal EIC claimed (from federal Form 1040, line 27) ..... **10** 469.00
- 11 New York State earned income credit (NYS EIC) rate 30% (.30) ..... **11** .30
- 12 Tentative NYS EIC (multiply line 10 by line 11; see instructions) ..... **12** 141.00

Complete **Worksheet B** on the back page before continuing.

- 13 Enter the amount from **Worksheet B**, line 5, on the back of this form ..... **13** .00
- 14 New York State household credit (from Form IT-201, line 40, or Form IT-203, line 39) .. **14** 50.00
- 15 Enter the smaller of line 13 or line 14 ..... **15** .00
- 16 Allowable New York State earned income credit (subtract line 15 from line 12; see instructions) ..... **16** 141.00
- 17 Complete only if you filed your federal return as *Married filing joint*, but are required to file your New York State return as *Married filing separate return* (see instructions). .... **17** .00
- Joint federal adjusted gross income ..... .00

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Part-year New York State resident earned income credit

Lines 18 through 26 apply only to part-year New York State residents claiming the New York State earned income credit.

|                                                                                                                                                                                         |                                                                                                                                         |    |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 18                                                                                                                                                                                      | Enter your New York State earned income credit (from line 16 or line 17)                                                                | 18 | .00 |
| 19                                                                                                                                                                                      | Enter the amount from Form IT-203, line 42                                                                                              | 19 | .00 |
| - If line 19 is equal to or more than line 18, stop.                                                                                                                                    |                                                                                                                                         |    |     |
| 20                                                                                                                                                                                      | Subtract line 19 from line 18                                                                                                           | 20 | .00 |
| 21                                                                                                                                                                                      | Enter the amount from Form IT-203-ATT, line 31 (If you do not have to file Form IT-203-ATT, leave blank and continue on line 22 below.) | 21 | .00 |
| - If Form IT-215, line 21, is equal to or more than Form IT-215, line 20, stop. Do not continue with this calculation. Enter the amount from line 20 above on Form IT-203-ATT, line 32. |                                                                                                                                         |    |     |
| - If Form IT-215, line 21, is less than Form IT-215, line 20, enter the amount from line 20 above on Form IT-203-ATT, line 32, and continue on line 22 below.                           |                                                                                                                                         |    |     |
| 22                                                                                                                                                                                      | Subtract line 21 from line 20                                                                                                           | 22 | .00 |
| 23                                                                                                                                                                                      | Amount from line 19, Column D, of Part-year resident income allocation worksheet, in Form IT-203-I (see instructions)                   | 23 | .00 |
| 24                                                                                                                                                                                      | Enter the amount from Form IT-203, line 19, Federal amount column                                                                       | 24 | .00 |
| 25                                                                                                                                                                                      | Divide line 23 by line 24 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000) (see instr.)          | 25 |     |
| 26                                                                                                                                                                                      | Multiply line 22 by line 25. Enter the result here and on Form IT-203-ATT, line 10                                                      | 26 | .00 |

New York City earned income credit (full-year and part-year New York City residents)

|                                                                     |                                                                                                   |     |        |
|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----|--------|
| 27                                                                  | Enter the amount from Worksheet C, here and on Form IT-201, line 70, or Form IT-203-ATT, line 11. | 27  | 130.00 |
| Part-year New York City residents must also complete line 28 below. |                                                                                                   |     |        |
| 28                                                                  | Part-year New York City adjusted gross income                                                     |     |        |
| Enter the amounts from Worksheet C, lines 6 and 7                   |                                                                                                   | 28A | .00    |
|                                                                     |                                                                                                   | 28B | .00    |

Worksheet B

|   |                                                                                                                           |   |     |
|---|---------------------------------------------------------------------------------------------------------------------------|---|-----|
| 1 | New York State tax (from Form IT-201, line 39, or Form IT-203, line 38)                                                   | 1 | .00 |
| 2 | Resident credit (see instructions)                                                                                        | 2 | .00 |
| 3 | Accumulation distribution credit (see instructions)                                                                       | 3 | .00 |
| 4 | Add lines 2 and 3                                                                                                         | 4 | .00 |
| 5 | Subtract line 4 from line 1 (if line 4 is more than line 1, enter 0). Enter here and on line 13 on the front of this form | 5 | .00 |

