

# Federal Electronic Filing Instructions

Tax Year 2025

**You are responsible for confirming the status of your electronically filed return.** You can confirm the status of your return by going to <https://www.taxact.com/ef/efile-center>. You will need to enter the primary social security number and last name on the return along with your ZIP code.

**Self Select PIN:** You do not need to mail any paper signature forms to the IRS. Your return has been successfully filed once you receive your acceptance from the IRS.

## **Refund:**

You have elected to receive your refund of \$6,882 via direct deposit.

You can start checking the status of your refund within 24 hours of e-filing at the IRS website <https://www.irs.gov/Refunds> under Where's My Refund. The IRS issues most refunds in less than 21 days. Updates to refund status are made once daily - usually at night.

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 **Tyler** Last name **Strom** Your social security number **246-79-8694**

If joint return, spouse's first name and middle initial **Yshana** Last name **Strom** Spouse's social security number **574-88-6374**

Home address (number and street). If you have a P.O. box, see instructions. **535 Tenby Drive** Apt. no. **202** Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025.

City, town, or post office. If you have a foreign address, also complete spaces below. **Rock Hill** State **SC** ZIP code **29730** Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  You  Spouse

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

**Filing Status**  Single  Head of household (HOH)  Married filing jointly (even if only one had income)  Qualifying surviving spouse (QSS)  Married filing separately (MFS). Enter spouse's SSN above and full name here: \_\_\_\_\_ If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_  If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): \_\_\_\_\_

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

Dependents	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name	<b>Asher</b>			
(2) Last name	<b>Strom</b>			
(3) SSN	<b>085-69-4318</b>			
(4) Relationship	<b>Son</b>			
(5) Check if lived with you more than half of 2025	(a) <input checked="" type="checkbox"/> Yes (b) <input checked="" type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.
(6) Check if	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled
(7) Credits	<input checked="" 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>	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)	<b>1a</b>	<b>28,952.</b>
	<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>	<b>28,952.</b>
	<b>2a</b> Tax-exempt interest	<b>2a</b>	<b>1.</b>
	<b>3a</b> Qualified dividends	<b>3a</b>	<b>2.</b>
	<b>c</b> Check if your child's dividends are included in 1 <input type="checkbox"/> Line 3a <input type="checkbox"/> Line 3b	<b>2</b>	
	<b>4a</b> IRA distributions	<b>4a</b>	
	<b>c</b> Check if (see instructions) 1 <input type="checkbox"/> Rollover <input type="checkbox"/> QCD	<b>2</b>	<b>3</b>
	<b>5a</b> Pensions and annuities	<b>5a</b>	
	<b>c</b> Check if (see instructions) 1 <input type="checkbox"/> Rollover <input type="checkbox"/> PSO	<b>2</b>	<b>3</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)		<input type="checkbox"/>
	<b>d</b> If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here		<input type="checkbox"/>
	<b>7a</b> Capital gain or (loss). Attach Schedule D if required	<b>7a</b>	<b>-3,000.</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>	<b>-19,557.</b>
	<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your <b>total income</b>	<b>9</b>	<b>6,483.</b>
	<b>10</b> Adjustments to income from Schedule 1, line 26	<b>10</b>	<b>150.</b>
	<b>11a</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11a</b>	<b>6,333.</b>

**Tax and Credits**

11b Amount from line 11a (adjusted gross income) **11b 6,333.**

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

b  Spouse itemizes on a separate return c  You were a dual-status alien

d You:  Were born before January 2, 1961  Are blind

Spouse:  Was born before January 2, 1961  Is blind

e **Standard deduction or itemized deductions** (from Schedule A) **12e 31,500.**

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

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

14 Add lines 12e, 13a, and 13b **14 31,500.**

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

16 Tax (see instructions). Check if any from Form(s): 1  8814 2  4972 3  **16 0.**

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

18 Add lines 16 and 17 **18 0.**

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

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

21 Add lines 19 and 20 **21 0.**

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

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

24 Add lines 22 and 23. This is your **total tax** **24 0.**

**Standard deduction for-**

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

**Payments and Refundable Credits**

25 Federal income tax withheld from:

a Form(s) W-2 **25a 2,332.**

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

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

d Add lines 25a through 25c **25d 2,332.**

26 2025 estimated tax payments and amount applied from 2024 return **26**

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

If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):

27a Earned income credit (EIC) **27a 3,188.**

b Clergy filing Schedule SE (see instructions)

c If you do not want to claim the EIC, check here

28 Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here  **28 1,034.**

29 American opportunity credit from Form 8863, line 8 **29**

30 Refundable adoption credit from Form 8839, line 13 **30**

31 Amount from Schedule 3, line 15 **31 328.**

32 Add lines 27a, 28, 29, 30, and 31. These are your **total other payments and refundable credits** **32 4,550.**

33 Add lines 25d, 26, and 32. These are your **total payments** **33 6,882.**

**Refund**

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** **34 6,882.**

35a Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here  **35a 6,882.**

Direct deposit? See instructions.

b Routing number **072000326** c Type:  Checking  Savings

d Account number **621213886**

36 Amount of line 34 you want **applied to your 2026 estimated tax** **36**

**Amount You Owe**

37 Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to [www.irs.gov/Payments](http://www.irs.gov/Payments) or see instructions **37 0.**

38 Estimated tax penalty (see instructions) **38**

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions.  Yes. Complete below.  No

Designee's name Phone no. Personal identification number (PIN)

**Sign Here**

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

Your signature Date Your occupation **Hot Tub Maintenance** If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation **Patient Runner** If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. **(803) 627-8225** Email address

**Paid Preparer Use Only**

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

Preparer's name Phone no.

Firm's name Firm's address Firm's EIN

**SCHEDULE 1**  
**(Form 1040)**

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2025**  
Attachment  
Sequence No. **01**

Department of the Treasury  
Internal Revenue Service

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.

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

**Tyler and Yshana Strom**

Your social security number

**246-79-8694**

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 transaction.  
See [www.irs.gov/1099k](http://www.irs.gov/1099k).

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C. . . . .	<b>3</b>	<b>-19,557.</b>
<b>4</b>	Other gains or (losses). Check if any from Form(s): <input type="checkbox"/> 4797 <input type="checkbox"/> 4684 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here <input type="checkbox"/> and enter amount repaid: _____	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555. . . . .	<b>8d</b>	( )
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>	
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends. . . . .	<b>8g</b>	
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>	
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>	
<b>k</b>	Stock options . . . . .	<b>8k</b>	
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions). . . . .	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>	
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABL account (see instructions) . . . . .	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2. . . . .	<b>8r</b>	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>	
<b>v</b>	Digital assets received as ordinary income not reported elsewhere. See instructions . . . . .	<b>8v</b>	
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	<b>10</b>	<b>-19,557.</b>

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

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

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<b>Part II Adjustments to Income</b>			
11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here <input type="checkbox"/>	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here <input type="checkbox"/>	20	
21	Student loan interest deduction	21	150.
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	150.

**SCHEDULE 3**  
**(Form 1040)**

**Additional Credits and Payments**

OMB No. 1545-0074

**2025**  
Attachment  
Sequence No. **03**

Department of the Treasury  
Internal Revenue Service

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.

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

Your social security number  
**246-79-8694**

**Tyler and Yshana Strom**

**Part I Nonrefundable Credits**

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

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>9</b>	<b>328.</b>
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>11</b>	
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>12</b>	
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439 . . . . .	<b>13a</b>	
<b>b</b>	Section 1341 credit for repayment of amounts included in income from earlier years . . . . .	<b>13b</b>	
<b>c</b>	Net elective payment election amount from Form 3800, Part III, line 6, column (j) . . . . .	<b>13c</b>	
<b>d</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13d</b>	
<b>z</b>	Other refundable credits (see instructions): _____	<b>13z</b>	
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .	<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31. . . . .	<b>15</b>	<b>328.</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 <b>Tyler Strom</b>		Social security number (SSN) <b>246-79-8694</b>
A Principal business or profession, including product or service (see instructions) <b>hot tub service and maintenance</b>	B Enter code from instructions <b>238990</b>	
C Business name. If no separate business name, leave blank. <b>Hot Tub Guy LLC</b>	D Employer ID number (EIN) (see instr.) <b>33-1917001</b>	
E Business address (including suite or room no.) <b>535 Tenby Court Apt 202</b> City, town or post office, state, and ZIP code <b>Rock Hill, SC 29730</b>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2025, check here . . . . .		<input type="checkbox"/>
I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions. . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	1	121,553.
2 Returns and allowances . . . . .	2	
3 Subtract line 2 from line 1 . . . . .	3	121,553.
4 Cost of goods sold (from line 42) . . . . .	4	93,696.
5 <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	5	27,857.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	6	
7 <b>Gross income.</b> Add lines 5 and 6 . . . . .	7	27,857.

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

8 Advertising . . . . .	8	4,796.	18 Office expense (see instructions).	18	93.
9 Car and truck expenses (see instructions) . . . . .	9	13,553.	19 Pension and profit-sharing plans . . . . .	19	
10 Commissions and fees . . . . .	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions) . . . . .	11		a Vehicles, machinery, and equipment . . . . .	20a	4,977.
12 Depletion . . . . .	12		b Other business property . . . . .	20b	4,304.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	13		21 Repairs and maintenance . . . . .	21	
14 Employee benefit programs (other than on line 19) . . . . .	14		22 Supplies (not included in Part III) . . . . .	22	3,696.
15 Insurance (other than health) . . . . .	15		23 Taxes and licenses . . . . .	23	536.
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.) . . . . .	16a		a Travel . . . . .	24a	2,968.
b Other . . . . .	16b		b Deductible meals (see instructions) . . . . .	24b	4,962.
17 Legal and professional services . . . . .	17	5,967.	25 Utilities . . . . .	25	1,562.
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b . . . . .	28	47,414.	26 Wages (less employment credits) . . . . .	26	
29 Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	29	-19,557.	27a Energy efficient commercial bldgs deduction (attach Form 7205) . . . . .	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <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. . . . .	30		27b Other expenses (from line 48) . . . . .	27b	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • 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> • If a loss, you <b>must</b> go to line 32.	31	-19,557.			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <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> • If you checked 32b, you <b>must</b> attach <b>Form 6198.</b> Your loss may be limited.					

32a  All investment is at risk.  
32b  Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.



**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

**2025**

Attachment  
Sequence No. 12

Name(s) shown on return

**Tyler and Yshana Strom**

Your social security number

**246-79-8694**

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> or <b>Box G</b> checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> or <b>Box H</b> checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> or <b>Box I</b> checked				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss)</b> . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				<b>7</b> <b>0.</b>

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> or <b>Box J</b> checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> or <b>Box K</b> checked				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> or <b>Box L</b> checked				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions				<b>14</b> ( <b>115,460.</b> )
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				<b>15</b> <b>-115,460.</b>

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

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

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 22.</li> </ul>	<b>16</b>	<b>-115,460.</b>
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .</p>	<b>18</b>	<b>0.</b>
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .</p>	<b>19</b>	<b>0.</b>
<p><b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7a, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	<b>( 3,000.)</b>
<p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

# Capital Loss Carryover Worksheet

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2025 to 2026 if your 2025 Schedule D, line 21, is a loss and **(a)** that loss is a smaller loss than the loss on your 2025 Schedule D, line 16, **or (b)** if the amount on your 2025 Form 1040, line 15 (or your 2025 Form 1040-NR, line 15, if applicable) would be less than zero if you could enter a negative amount on that line. Otherwise, you don't have any carryovers.

If you and your spouse once filed a joint return and are filing separate returns for 2026, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

If you excluded canceled debt from income in 2026, see Pub. 4681.

1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15. . . . .	1.	<u>-25,167.</u>
2. Enter the loss from Schedule D, line 21, as a positive amount . . . . .	2.	<u>3,000.</u>
3. Combine lines 1 and 2. If zero or less, enter -0- . . . . .	3.	_____
4. Enter the smaller of line 2 or line 3 . . . . .	4.	_____
<b>If line 7 of Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.</b>		
5. Enter the loss from Schedule D, line 7, as a positive amount . . . . .	5.	_____
6. Enter any gain from Schedule D, line 15. If a loss, enter -0- . . . . .	6.	_____
7. Add lines 4 and 6 . . . . .	7.	_____
8. <b>Short-term capital loss carryover to 2026.</b> Subtract line 7 from line 5. If zero or less, enter -0- . . . . .	8.	_____
<b>If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.</b>		
9. Enter the loss from Schedule D, line 15, as a positive amount . . . . .	9.	<u>115,460.</u>
10. Enter any gain from Schedule D, line 7 . . . . .	10.	_____
11. Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	11.	_____
12. Add lines 10 and 11 . . . . .	12.	_____
13. <b>Long-term capital loss carryover to 2026.</b> Subtract line 12 from line 9. If zero or less, enter -0- . . . . .	13.	<u>115,460.</u>

# Trump Account Election(s)

Go to [www.irs.gov/Form4547](http://www.irs.gov/Form4547) for instructions and the latest information.

If you have a child that is eligible for a Trump account, and you want to open a Trump account for that child, complete Form 4547.

- For each child that is eligible and for whom you want to open a Trump account, complete Parts I, II, and IV.
- For each child that is eligible to receive a \$1,000 Pilot Program Contribution, check the box in Part III, line 7, in order to receive the contribution.

<b>Part I Parent/Guardian or Other Authorized Individual Information</b>				
<b>Note:</b> The parent/guardian or other authorized individual listed in Part I will be the responsible party for the Trump account.				
First name <b>Tyler</b>	Middle name	Last name <b>Strom</b>	Social security number <b>246-79-8694</b>	
Home address (number and street). If you have a P.O. box, see instructions. <b>535 Tenby Drive</b>			Apartment number <b>202</b>	Date of birth <b>02/23/1995</b>
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Rock Hill</b>	County <b>York</b>	State <b>SC</b>	ZIP code <b>29730</b>	Phone no. <b>(803) 627-8225</b>
Foreign country name	Foreign province/state/county	Foreign postal code	Email address <b>HotTubGuy1234@gm</b>	

<b>Part II Child's Information</b>		
If more than two children, see instructions.		
	<b>(i) Child 1</b>	<b>(ii) Child 2</b>
<b>1a</b> First name	<b>Asher</b>	
<b>b</b> Middle name		
<b>c</b> Last name	<b>Strom</b>	
<b>2</b> Social security number	<b>085-69-4318</b>	
<b>3</b> Date of birth	<b>03/28/2025</b>	
<b>4</b> Relationship	<b>SON</b>	<b>OTHER</b>
<b>5 Home Address</b> Check here if address is same as Part I. Otherwise, complete lines 5a through 5f. If you have a foreign address, complete lines 5g, 5h, and 5i.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Number and street		
<b>b</b> Apartment number		
<b>c</b> City, town, or post office		
<b>d</b> County		
<b>e</b> State		
<b>f</b> ZIP code		
<b>g</b> Foreign country name		
<b>h</b> Foreign province/state/county		
<b>i</b> Foreign postal code		
<b>6</b> Check box if you are authorized to open the Trump account for the child. See instructions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<b>Part III Pilot Program Contribution Election</b>		
For a child to qualify to receive the \$1,000 Pilot Program Contribution to their Trump account, the child must have been born in 2025-2028, must be a qualifying child of the individual opening the Trump account, must be a U.S. citizen, and must have a valid social security number. See instructions.		
	<b>(i) Child 1</b>	<b>(ii) Child 2</b>
<b>7</b> Check box if child qualifies for, and you want the child to receive, a Pilot Program Contribution	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<b>Part IV Consent to Disclose Information</b>	
By completing this form, you authorize the IRS, Treasury, and their agent(s) to create and maintain a Trump account with respect to the eligible child(ren) listed on this form. You also authorize the IRS, Treasury, and their agent(s) to disclose the fact that a Trump account has been established for the eligible child(ren) listed above to any parent, guardian, or authorized individual of the eligible child who is permitted to make an election to request creation of the Trump account.	

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Your signature			Date	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date <b>03/13/2026</b>	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

**SCHEDULE EIC**  
**(Form 1040)**

**Earned Income Credit**  
**Qualifying Child Information**

OMB No. 1545-0074

**2025**

Department of the Treasury  
Internal Revenue Service

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.

Attachment  
Sequence No. **43**

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

Name(s) shown on return

**Tyler and Yshana Strom**

Your social security number

**246-79-8694**

**Before you begin:**

- See the instructions for Form 1040, line 27a, to make sure that (a) you can take the EIC, and (b) you have a qualifying child. See also Pub. 596.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27a, see the instructions.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name <b>Asher Strom</b>	First name Last name	First name Last name
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, line 27a, unless the child was born and died in 2025 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2025 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	<b>085-69-4318</b>		
<b>3 Child's year of birth</b>	Year <u>2 0 2 5</u> <i>If born after 2006 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2006 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2006 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
<b>4a</b> Was the child under age 24 at the end of 2025, a student, and younger than you (or your spouse if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2025?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	<b>Son</b>		
<b>6 Number of months child lived with you in the United States during 2025</b> ● If the child lived with you for more than half of 2025 but less than 7 months, enter "7." ● If the child was born or died in 2025 and your home was the child's home for more than half the time he or she was alive during 2025, enter "12."	<b>12</b> months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

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

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

UYA

# Credits for Qualifying Children and Other Dependents

**2025**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **47**

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

Your social security number

**Tyler and Yshana Strom**

**246-79-8694**

**Part I Child Tax Credit and Credit for Other Dependents**

1	Enter the amount from line 11a of your Form 1040, 1040-SR, or 1040-NR . . . . .		1	<b>6,333.</b>
2a	Enter income from Puerto Rico that you excluded . . . . .	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	2b		
c	Enter the amount from line 15 of your Form 4563 . . . . .	2c		
d	Add lines 2a through 2c . . . . .	2d		
3	Add lines 1 and 2d . . . . .	3	<b>6,333.</b>	
4	Number of qualifying children under age 17 with the required social security number . . . . .	4	<b>1</b>	
5	Multiply line 4 by \$2,200 . . . . .	5	<b>2,200.</b>	
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number . . . . .	6	<b>0</b>	
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.				
7	Multiply line 6 by \$500 . . . . .	7		
8	Add lines 5 and 7 . . . . .	8	<b>2,200.</b>	
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000 } . . . . .	9	<b>400,000.</b>	
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	10		
11	Multiply line 10 by 5% (0.05) . . . . .	11		
12	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> <b>No. Stop here.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.	12	<b>2,200.</b>	
13	Enter the amount from <b>Credit Limit Worksheet A</b> . . . . .	13		
14	Enter the smaller of line 12 or 13. <b>This is your child tax credit and credit for other dependents</b> . . . . . <b>Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.</b>	14		

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040 or Form 1040-SR through line 27a (or Form 1040-NR through line 26) (also complete Schedule 3 (Form 1040), line 11) before complete Part II-A

**Part II-A Additional Child Tax Credit for All Filers**

**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

<b>15</b>	Reserved for future use . . . . .	<b>15</b>	
<b>16a</b>	Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. . . . .	<b>16a</b>	<b>2,200.</b>
<b>b</b>	Number of qualifying children under age 17 with the required social security number: <u>1</u> x \$1,700. Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. <b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.	<b>16b</b>	<b>1,700.</b>
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .	<b>17</b>	<b>1,700.</b>
<b>18a</b>	Earned income (see instructions). . . . .	<b>18a</b>	<b>9,395.</b>
<b>b</b>	Nontaxable combat pay (see instructions). . . . .	<b>18b</b>	
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>	<b>6,895.</b>
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result. . . . . <b>Next.</b> On line 16b, is the amount \$5,100 or more? <input checked="" type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	<b>20</b>	<b>1,034.</b>

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

<b>21</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions . . . . .	<b>21</b>	
<b>22</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . . . . .	<b>22</b>	
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>	
<b>24</b>	<b>1040 and</b> <b>1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. } <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11.	<b>24</b>	
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b>	
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b>	

**Part II-C Additional Child Tax Credit**

<b>27</b>	<b>This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . .</b>	<b>27</b>	<b>1,034.</b>
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**Qualified Business Income Deduction  
Simplified Computation**

**2025**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Attachment  
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

**Tyler and Yshana Strom**

**246-79-8694**

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

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

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	<b>Hot Tub Guy LLC</b>	<b>33-1917001</b>	<b>-19,557.</b>
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c) . . . . .	2	<b>-19,557.</b>
3	Qualified business net (loss) carryforward from the prior year . . . . .	3	<b>(115,460.)</b>
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- . . . . .	4	
5	Qualified business income component. Multiply line 4 by 20% (0.20). . . . .	5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions) . . . . .	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year . . . . .	7	<b>( )</b>
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0- . . . . .	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20) . . . . .	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9 . . . . .	10	
11	Taxable income before qualified business income deduction (see instructions) . . . . .	11	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions) . . . . .	12	<b>2.</b>
13	Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	13	
14	Income limitation. Multiply line 13 by 20% (0.20) . . . . .	14	
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) . . . . .	15	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-. . . . .	16	<b>(135,017.)</b>
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0- . . . . .	17	<b>( )</b>

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

**Premium Tax Credit (PTC)**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.

Attachment  
Sequence No. **73**

Name shown on your return

Your social security number

**Tyler and Yshana Strom**

**246-79-8694**

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

**Part I Annual and Monthly Contribution Amount**

<b>1</b>	Tax family size. Enter your tax family size. See instructions . . . . .	<b>1</b>	<b>3</b>
<b>2a</b>	Modified AGI. Enter your modified AGI. See instructions . . . . .	<b>2a</b>	<b>6,334.</b>
<b>b</b>	Enter the total of your dependents' modified AGI. See instructions . . . . .	<b>2b</b>	
<b>3</b>	Household income. Add the amounts on lines 2a and 2b. See instructions . . . . .	<b>3</b>	<b>6,334.</b>
<b>4</b>	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. <b>a</b> <input type="checkbox"/> Alaska <b>b</b> <input type="checkbox"/> Hawaii <b>c</b> <input checked="" type="checkbox"/> Other 48 states and DC	<b>4</b>	<b>25,820.</b>
<b>5</b>	Household income as a percentage of federal poverty line (see instructions) . . . . .	<b>5</b>	<b>24 %</b>
<b>6</b>	Reserved for future use . . . . .		
<b>7</b>	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . . . .	<b>7</b>	
<b>8a</b>	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	<b>8a</b>	
<b>8b</b>	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	<b>8b</b>	

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

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

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual PTC allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)	
<b>11</b> Annual Totals							
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly PTC allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)	
<b>12</b> January	<b>360.</b>	<b>446.</b>		<b>446.</b>	<b>360.</b>	<b>265.</b>	
<b>13</b> February	<b>360.</b>	<b>446.</b>		<b>446.</b>	<b>360.</b>	<b>265.</b>	
<b>14</b> March	<b>392.</b>	<b>774.</b>		<b>774.</b>	<b>392.</b>	<b>308.</b>	
<b>15</b> April	<b>607.</b>	<b>774.</b>		<b>774.</b>	<b>607.</b>	<b>601.</b>	
<b>16</b> May	<b>607.</b>	<b>774.</b>		<b>774.</b>	<b>607.</b>	<b>601.</b>	
<b>17</b> June	<b>607.</b>	<b>774.</b>		<b>774.</b>	<b>607.</b>	<b>601.</b>	
<b>18</b> July	<b>607.</b>	<b>774.</b>		<b>774.</b>	<b>607.</b>	<b>601.</b>	
<b>19</b> August	<b>607.</b>	<b>774.</b>		<b>774.</b>	<b>607.</b>	<b>601.</b>	
<b>20</b> September	<b>607.</b>	<b>774.</b>		<b>774.</b>	<b>607.</b>	<b>601.</b>	
<b>21</b> October	<b>607.</b>	<b>774.</b>		<b>774.</b>	<b>607.</b>	<b>601.</b>	
<b>22</b> November	<b>607.</b>	<b>774.</b>		<b>774.</b>	<b>607.</b>	<b>601.</b>	
<b>23</b> December	<b>607.</b>	<b>774.</b>		<b>774.</b>	<b>607.</b>	<b>601.</b>	
<b>24</b>	Total PTC. Enter the amount from line 11, column (e), or add lines 12 through 23, column (e) and enter the total here					<b>24</b>	<b>6,575.</b>
<b>25</b>	Advance payment of PTC. Enter the amount from line 11, column (f), or add lines 12 through 23, column (f) and enter the total here					<b>25</b>	<b>6,247.</b>
<b>26</b>	Net PTC. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					<b>26</b>	<b>328.</b>

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

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

**Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

<b>30</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>		<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 2**

<b>31</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>		<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 3**

<b>32</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>		<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Allocation 4**

<b>33</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>		<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**34** Have you completed all policy amount allocations?

- Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.
- No.** See the instructions to report additional policy amount allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9.

To complete line(s) 35 and/or 36 and compute the amounts for lines 12-23, see the instructions for this Part V.

<b>35</b>	<b>Alternative entries for your SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month

**Expenses for Business Use of Your Home**  
 File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used  
 for business during the year.  
 Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

Name(s) of proprietor(s) **Tyler Strom** Your social security number **246-79-8694**

<b>Part I Part of Your Home Used for Business</b>			
1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	300
2	Total area of home	2	1500
3	Divide line 1 by line 2. Enter the result as a percentage	3	20.00 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day	4	0 hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	8760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	20.00 %

<b>Part II Figure Your Allowable Deduction</b>			
8	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home. See instructions	8	-19,557.
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b), by line 7	13	
14	Add line 12, column (a), and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0.
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	20,208.
20	Repairs and maintenance	20	
21	Utilities	21	1,762. 727.
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	1,762. 20,935.
24	Multiply line 23, column (b), by line 7	24	4,187.
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	5,949.
27	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	27	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15.	28	
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	
33	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> . See instructions	35	
36	<b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	0.

<b>Part III Depreciation of Your Home</b>			
37	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value. See instructions	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	2.461 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	0.

<b>Part IV Carryover of Unallowed Expenses to 2026</b>			
43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	5,949.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	0.

**Self-Employed Health Insurance Deduction**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form7206](http://www.irs.gov/Form7206) for instructions and the latest information.

**2025**

Attachment  
Sequence No. **206**

Name(s) shown on return

**Tyler and Yshana Strom**

Your taxpayer identification number

**246-79-8694**

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

<p><b>1</b> Enter the total amount paid in 2025 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2025 for you, your spouse, and your dependents. But <b>don't</b> include the following. See instructions . . . . .</p> <ul style="list-style-type: none"> <li>• Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2025.</li> <li>• Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were <b>nontaxable</b> because you are a retired public safety officer. See instructions.</li> <li>• Any payments for qualified long-term care insurance (see line 2).</li> </ul>	<b>1</b>	<b>326.</b>
<p><b>2</b> For coverage under a qualified long-term care insurance contract, enter for each person covered the <b>smaller</b> of (a) or (b).</p> <p><b>(a)</b> Total payments made for that person during the year.</p> <p><b>(b)</b> The amount shown below. Use the person's age at the end of the tax year.</p> <p style="padding-left: 40px;">\$480 - if that person is age 40 or younger</p> <p style="padding-left: 40px;">\$900 - if age 41 to 50</p> <p style="padding-left: 40px;">\$1,800 - if age 51 to 60</p> <p style="padding-left: 40px;">\$4,810 - if age 61 to 70</p> <p style="padding-left: 40px;">\$6,020 - if age 71 or older</p> <p><b>Note:</b> The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. <b>Don't</b> include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2025. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts . . . . .</p>	<b>2</b>	
<p><b>3</b> Add lines 1 and 2 . . . . .</p>	<b>3</b>	<b>326.</b>
<p><b>4</b> Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11 . . . . .</p>	<b>4</b>	
<p><b>5</b> Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). <b>Don't</b> include any net losses shown on these schedules . . . . .</p>	<b>5</b>	
<p><b>6</b> Divide line 4 by line 5 . . . . .</p>	<b>6</b>	
<p><b>7</b> Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6 . . . . .</p>	<b>7</b>	
<p><b>8</b> Subtract line 7 from line 4 . . . . .</p>	<b>8</b>	
<p><b>9</b> Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established. . . . .</p>	<b>9</b>	
<p><b>10</b> Subtract line 9 from line 8 . . . . .</p>	<b>10</b>	
<p><b>11</b> Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established . . . . .</p>	<b>11</b>	
<p><b>12</b> Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above. . . . .</p>	<b>12</b>	
<p><b>13</b> Subtract line 12 from line 10 or 11, whichever applies . . . . .</p>	<b>13</b>	
<p><b>14 Self-employed health insurance deduction.</b> Enter the <b>smaller</b> of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. <b>Don't</b> include this amount when figuring any medical expense deduction on Schedule A (Form 1040) . . . . .</p>	<b>14</b>	

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

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

# South Carolina Electronic Filing Instructions

Tax Year 2025

These instructions are provided to help you understand and complete the final steps for successfully electronically filing your South Carolina return. We highly recommend that you print these instructions for your reference.

## **You are responsible for confirming the status of your electronically filed return.**

You can confirm the status of your return by going to <https://www.taxact.com/ef/efile-center>. You will need to enter the Primary Social Security Number and Last Name on the return along with your ZIP Code.

## **South Carolina Form SC-8453:**

Retain Form SC8453 and paperwork. Attach state copies of Form W-2 and other forms that show South Carolina withholding to Form SC-8453. Attach copies of other state tax returns utilized to receive a credit for taxes paid to another state. For your records, keep the signed Form SC-8453 and attachments (if any), as well as the rest of the South Carolina income tax return for a period of at least three years. **Do not mail Form SC8453 to the South Carolina Department of Revenue.**

You have elected to receive your refund of \$1,126 via direct deposit.

## **Where's my South Carolina Refund?**

Returns which are filed early are usually processed more quickly than returns filed closer to the filing deadline. Ordinarily, within three weeks after we receive your complete return we will mail your refund. Therefore, please allow at least five weeks for your refund to arrive before you contact us.

For more information, visit [dor.sc.gov/refund](http://dor.sc.gov/refund).

1064

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX
DECLARATION FOR ELECTRONIC FILING

SC8453

(Rev. 4/1/25)

3299

dor.sc.gov

Print or type. First name and middle initial: Tyler, Last name: Strom, Your social security number: 246-79-8694, Spouse's first name: Yshana, Last name: , Spouse's social security number: 574-88-6374, Mailing address: 535 Tenby Drive Apt. 202, City: Rock Hill, State: SC, ZIP: 29730, Daytime phone number: (803) 627-8225, Tax Year: 2025

Part I Information from your SC1040, Individual Income Tax Return. Table with 8 rows: 1. Federal taxable income, 2. SC tax, 3. Use Tax, 4. Total Tax, 5. SC Income Tax withheld, 6. Refundable credits, 7. Refund, 8. Balance due.

Part II Bank information for Refund or Balance Due. 9. Routing number (RTN): 072000326, 10. Bank account number (BAN): 621213886, 11. Type of account: [X] Checking, [ ] Savings, 12. Payment Withdrawal Date: , Payment Withdrawal Amount \$: 0.00

Part III Declaration of taxpayer. 13. [X] a. I consent for my refund to be directly deposited as designated in Part II. [ ] b. I authorize the South Carolina Department of Revenue (SCDOR) and its designated agents to initiate an ACH Debit request to my bank account...

Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer. I declare that I have received the above taxpayer's return and the information is complete and accurate to the best of my knowledge. ERO's Use Only: Signature, Date, Check if also paid preparer, Check if self-employed, PTIN, FEIN, Phone.

Paid Preparer's Use Only: Preparer signature, Date, Check if self-employed, PTIN, FEIN, Phone.



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**2025 INDIVIDUAL INCOME TAX RETURN**



Your Social Security Number <b>246-79-8694</b>	Check if deceased <input type="checkbox"/>
Spouse's Social Security Number <b>574-88-6374</b>	Check if deceased <input type="checkbox"/>

For the year January 1 - December 31, 2025, or fiscal tax year beginning \_\_\_\_\_, 2025 and ending \_\_\_\_\_, 2026

First name and middle initial <b>Tyler</b>	Last name <b>Strom</b>	Suffix
Spouse's first name, if married filing jointly <b>Yshana</b>	Last name <b>Strom</b>	Suffix
Check if new address <input type="checkbox"/>	Mailing address (number and street, PO Box) <b>535 Tenby Drive Apt. 202</b>	County code <b>46</b>
City <b>Rock Hill</b>	State <b>SC</b>	ZIP <b>29730</b>
		Daytime phone number with area code <b>(803) 627-8225</b>
Check if address is outside US <input type="checkbox"/>	Foreign country address including postal code	

- **Amended Return:** Check this box if this is an Amended Return. (Attach Schedule AMD) . . . . .
- **Part-Year/Nonresident:** Check this box if you are a part-year or nonresident filing an SC Schedule NR . . . . .
- **Composite:** Check this box only if you are filing a composite return on behalf of a Partnership or S Corporation.  
Do not check this box if you are an individual . . . . .
- **Extension:** Check this box if you have filed a federal or state extension . . . . .
- **Military:** Check this box if you served in a military combat zone during the filing period . . . . .   
Name of the combat zone: \_\_\_\_\_

<b>CHECK YOUR FEDERAL FILING STATUS</b>	(1) <input type="checkbox"/> Single	(3) <input type="checkbox"/> Married filing separately - enter spouse's SSN: _____
	(2) <input checked="" type="checkbox"/> Married filing jointly	(4) <input type="checkbox"/> Head of household (5) <input type="checkbox"/> Qualifying surviving spouse

Number of dependents claimed on your 2025 federal return . . . . . **1**

Number of dependents claimed that were under the age of 6 years as of December 31, 2025 . . . . . **1**

Number of taxpayers age 65 or older as of December 31, 2025 . . . . . **0**

**DEPENDENTS**

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)
<b>Asher</b>	<b>Strom</b>	<b>085-69-4318</b>	<b>Son</b>	<b>03/28/2025</b>



**INCOME AND ADJUSTMENTS**

Your SSN **246-79-8694**

**2025**

<b>1</b> Enter <b>federal taxable income</b> from your federal form. If zero or less, enter zero here Nonresident filers: complete Schedule NR and enter total from line 48 on line 5 below . . . . . ▶	<b>1</b>	Dollars	<b>0 00</b>
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**ADDITIONS TO FEDERAL TAXABLE INCOME**

<b>a</b> State tax addback, if itemizing on federal return (see instructions) . . . . . ▶	<b>a</b>	<b>00</b>	
<b>b</b> Out-of-state losses Type: _____ . . . . . ▶	<b>b</b>	<b>00</b>	
<b>c</b> Expenses related to National Guard and Military Reserve Income . . . . . ▶	<b>c</b>	<b>00</b>	
<b>d</b> Interest income on obligations of states and political subdivisions other than South Carolina . . ▶	<b>d</b>	<b>1 00</b>	
<b>e</b> Other additions to income (attach explanation - see instructions) . . . . . ▶	<b>e</b>	<b>1,500 00</b>	
<b>2 Total additions</b> (add line a through line e) . . . . . ▶	<b>2</b>	<b>1,501 00</b>	
<b>3</b> Add line 1 and line 2 and enter the total here . . . . . ▶	<b>3</b>	<b>1,501 00</b>	

**SUBTRACTIONS FROM FEDERAL TAXABLE INCOME**

<b>f</b> State tax refund, if included on your federal return . . . . . ▶	<b>f</b>	<b>00</b>	
<b>g</b> Total and permanent disability retirement income, if taxed on your federal return. . ▶	<b>g</b>	<b>00</b>	
<b>h</b> Out-of-state income/gain (do not include personal service income) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other _____ ▶	<b>h</b>	<b>00</b>	
<b>i</b> 44% of net capital gains held for more than one year . . . . . ▶	<b>i</b>	<b>00</b>	
<b>j</b> Volunteer deductions (see instructions) Type: _____ . . . . . ▶	<b>j</b>	<b>00</b>	
<b>k</b> Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program . . . . . ▶	<b>k</b>	<b>00</b>	
<b>l</b> Active Trade or Business Income deduction (see instructions) . . . . . ▶	<b>l</b>	<b>00</b>	
<b>m</b> Interest income from obligations of the US government . . . . . ▶	<b>m</b>	<b>00</b>	
<b>n</b> Certain nontaxable National Guard or Reserve pay . . . . . ▶	<b>n</b>	<b>00</b>	
<b>o</b> Social Security and/or railroad retirement, if taxed on your federal return . . . . ▶	<b>o</b>	<b>00</b>	
<b>p</b> Retirement Deduction (see instructions)			
<b>p-1</b> Taxpayer (date of birth: _____) . . . . . ▶	<b>p-1</b>	<b>00</b>	
<b>p-2</b> Spouse (date of birth: _____) . . . . . ▶	<b>p-2</b>	<b>00</b>	
<b>p-3</b> Surviving spouse (date of birth of deceased spouse: _____) ▶	<b>p-3</b>	<b>00</b>	
Military Retirement Deduction (see instructions)			
<b>p-4</b> Taxpayer (date of birth: _____) . . . . . ▶	<b>p-4</b>	<b>00</b>	
<b>p-5</b> Spouse (date of birth: _____) . . . . . ▶	<b>p-5</b>	<b>00</b>	
<b>p-6</b> Surviving spouse (date of birth of deceased spouse: _____) ▶	<b>p-6</b>	<b>00</b>	
<b>q</b> Age 65 and older deduction (see instructions)			
<b>q-1</b> Taxpayer (date of birth: _____) . . . . . ▶	<b>q-1</b>	<b>00</b>	
<b>q-2</b> Spouse (date of birth: _____) . . . . . ▶	<b>q-2</b>	<b>00</b>	
<b>r</b> Negative amount of federal taxable income . . . . . ▶	<b>r</b>	<b>25,167 00</b>	
<b>s</b> Subsistence allowance (multiply <b>0</b> days by \$16). . . . . ▶	<b>s</b>	<b>00</b>	
<b>t</b> Dependents under the age of 6 years on December 31 of the tax year . . . . . ▶	<b>t</b>	<b>4,930 00</b>	
<b>u</b> Consumer Protection Services . . . . . ▶	<b>u</b>	<b>00</b>	
<b>v</b> Other subtractions (see instructions) . . . . . ▶	<b>v</b>	<b>00</b>	
<b>w</b> South Carolina Dependent Exemption (see instructions) . . . . . ▶	<b>w</b>	<b>4,930 00</b>	
<b>4 Total subtractions</b> (add line f through line w) . . . . . ▶	<b>4</b>	<b>&lt; 35,027 00 &gt;</b>	
<b>5</b> Residents: subtract line 4 from line 3 and enter the difference. Nonresidents: enter amount from Schedule NR line 48. If less than zero, enter zero here. This is your <b>SOUTH CAROLINA INCOME SUBJECT TO TAX</b> . . . . ▶	<b>5</b>	<b>0 00</b>	
<b>6</b> TAX on your South Carolina Income Subject to Tax (see SC1040TT) . . . . . ▶	<b>6</b>	<b>00</b>	
<b>7</b> TAX on Lump Sum Distribution (attach SC4972) . . . . . ▶	<b>7</b>	<b>00</b>	
<b>8</b> TAX on Active Trade or Business Income (attach I-335) . . . . . ▶	<b>8</b>	<b>00</b>	
<b>9</b> TAX on excess withdrawals from Catastrophe Savings Accounts . . . . . ▶	<b>9</b>	<b>00</b>	
<b>10</b> Add line 6 through line 9 and enter the total here. This is your <b>TOTAL SOUTH CAROLINA TAX</b> . . . . . ▶	<b>10</b>	<b>0 00</b>	



**NON-REFUNDABLE CREDITS**

11	Child and Dependent Care (see instructions)	11		00
12	Two Wage Earner Credit (see instructions)	12		00
13	Other nonrefundable credits. Attach SC1040TC and other state returns	13		00
14	<b>Total nonrefundable credits</b> (add line 11 through line 13)	14		00
15	Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here	15		0 00

**PAYMENTS AND REFUNDABLE CREDITS**

16	SC income tax withheld (attach W-2 or SC41)	16	1,126	00
17	2025 Estimated Tax payments	17		00
18	Amount paid with extension	18		00
19	Nonresident sale of real estate (paid on I-290)	19		00
20	Other SC withholding (attach 1099)	20		00
21	Tuition tax credit (attach I-319)	21		00
22	Other refundable credits:			
22a	Anhydrous Ammonia (attach I-333)	22a		00
22b	Milk Credit (attach I-334)	22b		00
22c	Classroom Teacher Expenses (attach I-360)	22c		00
22d	Parental Refundable Credit (attach I-361)	22d		00
22e	Reserved for future use	22e		00
22	<b>Total refundable credits</b> (add line 22a through line 22d)	22		00

**AMENDED RETURN: Use Schedule AMD for line 23 calculation.**

23	Add line 16 through line 22 and enter the total here. These are your <b>TOTAL PAYMENTS</b>	23	1,126	00
24	If line 23 is larger than line 15, subtract line 15 from line 23 and enter the overpayment	24	1,126	00
25	If line 15 is larger than line 23, subtract line 23 from line 15 and enter the amount due	25		00

**AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.**

26	USE TAX due on online, mail-order, or out-of-state purchases	26		00
Use Tax is based on your county's Sales Tax rate. See instructions for more information.				
If you certify that no Use Tax is due, check here <input checked="" type="checkbox"/>				
27	Amount of line 24 to be credited to your 2026 Estimated Tax	27		00
28	Total Contributions for Check-offs (attach I-330)	28		00
29	Add line 26 through line 28 and enter the total here	29		00
30	If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the amount to be refunded to you (line 35 check box entry is required) <b>REFUND</b>	30	1,126	00
31	Add line 25 and line 29. If line 29 is larger than line 24, subtract line 24 from line 29, enter the total. This is your tax due	31		00
32	Late filing and/or late payment: Penalties _____ Interest _____ Enter total here	32		00
33	Penalty for Underpayment of Estimated Tax (attach SC2210) Enter exception code from instructions here if applicable _____	33		00
34	Add line 31 through line 33 and enter your balance due (select payment option on line 36) <b>BALANCE DUE</b>	34		00

**REFUND OPTIONS** Getting a refund? **Direct deposit is fast, accurate, and secure!**

35 Select one:  Direct Deposit (line 37 required) (for US accounts only)  Paper Check

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**PAYMENT OPTIONS** Have a balance due? **Pay electronically! It's quick and easy!**

36 Select one:  MyDORWAY (pay at dor.sc.gov/pay)  ACH Debit (enter your US bank information on line 37)

For payments only: Withdrawal Date  Withdrawal Amount  00

37 Type of Account:  Checking  Savings

Routing Number (RTN)  **072000326** Must be 9 digits. The first two numbers of the RTN must be 01 through 32. Bank Account Number (BAN)  **621213886** 1-17 digits

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature	Date	Spouse's signature (if married filing jointly, BOTH must sign)
I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer. Yes <input type="checkbox"/> No <input type="checkbox"/>		Preparer's printed name
Paid Preparer's signature	Date	Check if self-employed <input type="checkbox"/> PTIN
Use Only	Firm name (or yours if self-employed), address, ZIP	FEIN Phone

**MAIL TO: REFUNDS OR ZERO TAX DUE:** SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100  
**BALANCE DUE:** Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**SOUTH CAROLINA EARNED INCOME TAX CREDIT**

**SC SCH. TC-60**  
(Rev. 5/8/23)  
3724  
**2025**

dor.sc.gov

Name

**Tyler Strom**

SSN or ITIN

**246-79-8694**

**Answer these questions to see if you qualify:**

**Yes No**

A. Were you a full-year resident of South Carolina for the above tax year?  
If you answered **No, STOP**. You do not qualify for this credit.

B. Were you eligible for the Earned Income Tax Credit (EITC) on your federal return  
for the above tax year?  
If you answered **No, STOP**. You do not qualify for this credit.

**Credit Calculation**

1. Earned Income Tax Credit (EITC) allowed on your federal return for the above tax year	1.	<u>3,188.00</u>
2. Credit percentage	2.	<u>125%</u>
3. South Carolina Earned Income Tax Credit (multiply line 1 by line 2) Enter this amount on the SC1040TC.	3.	<u>3,985.00</u>

**INSTRUCTIONS**

The South Carolina Earned Income Tax Credit is available for **full-year resident individuals**.

The credit was phased in over five years. Beginning with the 2023 tax year, the credit is 125% of the federal Earned Income Tax Credit.

If you are claiming the credit for a tax year prior to 2023, be sure you are using the TC-60 for the correct tax year. Forms are available at **dor.sc.gov/forms**.

**Example:** On their 2023 federal return, Taxpayer A's federal Earned Income Tax Credit was \$1,190.

By multiplying \$1,190 by 125% (the EITC amount allowed by South Carolina in 2023), the taxpayer's South Carolina EITC amount is \$1,488.

Attach this completed schedule to your SC1040.

**Social Security Privacy Act Disclosure**

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

**The Family Privacy Protection Act**

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

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