

Jon M. Philipson

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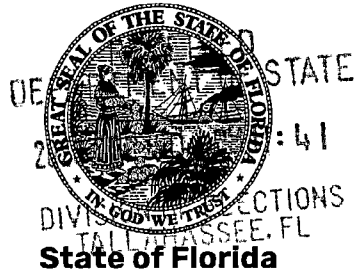
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Abbey L. Stewart

Linda Stewart



COMMISSION ON ETHICS

P.O. Drawer 15709

**Tallahassee, Florida 32317-
5709**

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Tallahassee, Florida 32303**

***"A Public Office is a Public
Trust"***

**VERIFICATION AND RECEIPT OF SUBMISSION
TO THE ELECTRONIC FINANCIAL DISCLOSURE FILING SYSTEM**

This Verification and Receipt of Submission acknowledges that the Commissions on Ethics received a submission through its electronic financial disclosure filing system.

Filer Name: Hon Robert Gregory Jerald

Filer PID #: 275056

Date Filed: 4/9/2026

Disclosure Received: 2025 Full and Public Disclosure of Financial Interests

Filing ID: 1062657

Receipt Print Date: 4/9/2026

The foregoing is a true and accurate depiction of information contained in the electronic financial disclosure filing system held by the Florida Commission on Ethics.

This Verification and Receipt of Submission complies with Sections 112.3144(4) and 112.3145(2)(c), Florida Statutes, and, in accordance with those statutes, it may be presented to any qualifying officer by an incumbent in an elective office or any candidate holding another position subject to an annual filing requirement.

This Verification and Receipt of Submission is not a certification that the form submitted is complete or that the information entered in the form by the filer is true or correct. This Verification and Receipt of Submission is system generated, is created automatically, and its issuance does not indicate that the submission by the filer has been reviewed by Commission staff.

To see the filer's disclosure, visit <https://disclosure.floridaethics.gov/PublicSearch/Filings>. For questions regarding this Verification and Receipt of Submission, please contact the Florida Commission on Ethics at (850) 488-7864.

General Information

Name: Hon Robert Gregory Jerald

PID 275056

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (5Th)	Elected Constitutional Officer	Circuit Judge

CANDIDATE FOR

Position	Agency Name	Position sought or held
Circuit Judge	Fifth Judicial Circuit, Circuit Judge, Group Ten	Circuit Judge, Fifth Judicial Circuit, Group 10

Net WorthMy Net Worth as of December 31, 2025 was \$ 828,700.00.

2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 04/09/2026

Assets

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use.

The aggregate value of my household goods and personal effect is \$ 27,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Home - [REDACTED]	\$ 685,000.00
2024 Honda Odyssey	\$ 44,000.00
2021 Mercedes SUV	\$ 24,000.00
FRS Account: 3189 Blairstone Rd., Tallahassee, FL	\$ 425,000.00
2014 Ford F150	\$ 10,000.00
PNC Checking/savings: PO Box 1820, Dayton, OH	\$ 67,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Mortgage- PNC Bank	11820 Dayton, OH	\$ 416,600.00
Honda Finance	PO Box 78143, Phoenix, AZ	\$ 38,700.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

Name of Creditor	Address of Creditor	Amount of Liability
N/A		

Income

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2025 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

☒ I elect to file a copy of my 2025 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

Name of Source of Income Exceeding \$1,000	Address of Source of Income	Amount
See Attached		

SECONDARY SOURCES OF INCOME (Major customers, clients, etc. of businesses owned by reporting person):

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source
See Attached			

Interests in Specified Businesses

Business Entity # 1
N/A

Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

Signature of Reporting Official or Candidate

Under the penalties of perjury, I declare that I have read the foregoing Form 6 and that the facts stated in it are true.

Robert Gregory Jerald

Digitally signed: 04/09/2026

Filed with COE: 04/09/2026

Additional Information From Form 8879-TA: IRS e-file Signature Authorization for Form 4547**Form 8879-TA: IRS e-file Signature Authorization for Form 4547****Form 4547 Child Information Transmitted****Continuation Statement**

Child's Name	Child's Date of Birth	Pilot Program Contribution Election
Ryne		
Reid		

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 Last name Your social security number
Robert G Jerald

If joint return, spouse's first name and middle initial Last name Spouse's social security number
Mychal B Jerald

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

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

Foreign country name Foreign province/state/county Foreign postal code ☐ You ☐ Spouse

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

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

Dependents	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name	Reagan	Riley	Ryne M	Reid J
(2) Last name	Jerald	Jerald	Jerald	Jerald
(3) SSN				
(4) Relationship	Son	Son	Son	Son
(5) Check if lived with you more than half of 2025	(a) ☒ Yes (b) ☒ And in the U.S.	(a) ☒ Yes (b) ☒ And in the U.S.	(a) ☒ Yes (b) ☒ And in the U.S.	(a) ☒ Yes (b) ☒ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☒ Credit for other dependents	☒ Child tax credit ☐ Credit for other dependents	☒ Child tax credit ☐ Credit for other dependents	☒ Child tax credit ☐ Credit for other dependents

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

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	189,212.
	b	Household employee wages not reported on Form(s) W-2	1b	
	c	Tip income not reported on line 1a (see instructions)	1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e	Taxable dependent care benefits from Form 2441, line 26	1e	
	f	Employer-provided adoption benefits from Form 8839, line 31	1f	
	g	Wages from Form 8919, line 6	1g	
	h	Other earned income (see instructions). Enter type and amount:	1h	0.
	i	Nontaxable combat pay election (see instructions)	1i	
	z	Add lines 1a through 1h	1z	189,212.
Attach Sch. B if required.	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	
	c	Check if your child's dividends are included in ☐ Line 3a ☐ Line 3b	2	
	4a	IRA distributions	4a	
	c	Check if (see instructions) ☐ Rollover ☐ QCD	2	
	5a	Pensions and annuities	5a	
	c	Check if (see instructions) ☐ Rollover ☐ PSO	2	
	6a	Social security benefits	6a	
	c	If you elect to use the lump-sum election method, check here (see instructions)		
	d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here		
	7a	Capital gain or (loss). Attach Schedule D if required	7a	
	b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)		
	8	Additional income from Schedule 1, line 10	8	
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9	189,212.
	10	Adjustments to income from Schedule 1, line 26	10	899.
	11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	188,313.

Tax and Credits	11b	Amount from line 11a (adjusted gross income)		11b	188,313.																					
	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	43,838.																					
	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	43,838.																					
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income		15	144,475.																					
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.	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	21,613.																					
	17	Amount from Schedule 2, line 3		17																						
	18	Add lines 16 and 17		18	21,613.																					
	19	Child tax credit or credit for other dependents from Schedule 8812		19	7,100.																					
	20	Amount from Schedule 3, line 8		20																						
	21	Add lines 19 and 20		21	7,100.																					
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	14,513.																					
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	0.																					
	24	Add lines 22 and 23. This is your total tax		24	14,513.																					
	Payments and Refundable Credits	25	Federal income tax withheld from:																							
a		Form(s) W-2	25a	23,909.																						
b		Form(s) 1099	25b																							
c		Other forms (see instructions)	25c																							
d		Add lines 25a through 25c	25d	23,909.																						
26		2025 estimated tax payments and amount applied from 2024 return	26																							
		If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):																								
27a		Earned income credit (EIC)	27a																							
b		Clergy filing Schedule SE (see instructions)																								
c		If you do not want to claim the EIC, check here																								
Refund	28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here	28																							
	29	American opportunity credit from Form 8863, line 8	29																							
	30	Refundable adoption credit from Form 8839, line 13	30																							
	31	Amount from Schedule 3, line 15	31																							
	32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32																							
	33	Add lines 25d, 26, and 32. These are your total payments	33	23,909.																						
	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	9,396.																						
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here	35a	9,396.																						
	b	Routing number <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	c	Type: ☐ Checking ☐ Savings		
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X						
d	Account number <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X							
36	Amount of line 34 you want applied to your 2026 estimated tax	36																								
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37																							
	38	Estimated tax penalty (see instructions)	38																							
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ Yes. Complete below. ☒ No																									
	Designee's name	Phone no.	Personal identification number (PIN)																							
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.																									
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)																						
			Circuit Court Judge																							
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)																						
			Homemaker																							
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed																					
	Firm's name	Self-Prepared			Phone no.																					
	Firm's address				Firm's EIN																					

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2025
Attachment
Sequence No. 01

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

Robert G & Mychal B Jerald

Your social security number

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

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

Part I Additional Income

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

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐	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 ☐	20	
21	Student loan interest deduction	21	899.
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 8i from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	899.

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2025Attachment
Sequence No. **07**

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

Your social security number

Robert G & Mychal B Jerald

Medical and Dental Expenses	1	Medical and dental expenses (see instructions)	1	0.	
	2	Enter amount from Form 1040 or 1040-SR, line 11b	2	188,313.	
	3	Multiply line 2 by 7.5% (0.075)	3	14,123.	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		0.
Taxes You Paid	5	State and local taxes (SALT).			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☒	5a	1,924.	
	b	State and local real estate taxes (see instructions)	5b	4,815.	
	c	State and local personal property taxes	5c	640.	
	d	Add lines 5a through 5c	5d	7,379.	
	e	Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately). If Form 1040 or 1040-SR, line 11b is more than \$500,000 (\$250,000 if married filing separately), or if you completed Form 2555, Form 4563, or excluded income from Puerto Rico, see instructions	5e	7,379.	
	6	Other taxes. List type and amount: ----- ----- -----	6		
7	Add lines 5e and 6	7		7,379.	
Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐			
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	24,659.	
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ----- -----	8b		
	c	Points not reported to you on Form 1098. See instructions for special rules	8c		
	d	Reserved for future use	8d		
	e	Add lines 8a through 8c	8e	24,659.	
	9	Investment interest. Attach Form 4952 if required. See instructions	9		
10	Add lines 8e and 9	10		24,659.	
Gifts to Charity Caution: If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	11,800.	
	12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12		
	13	Carryover from prior year	13		
	14	Add lines 11 through 13	14		11,800.
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15		
Other Itemized Deductions	16	Other—from list in instructions. List type and amount: ----- -----	16		
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12e	17	43,838.	
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐			

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **47**

Name(s) shown on return

Robert G & Mychal B Jerald

Your social security number

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	188,313.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	0.
3	Add lines 1 and 2d	3	188,313.
4	Number of qualifying children under age 17 with the required social security number	4	3
5	Multiply line 4 by \$2,200	5	6,600.
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	1
Caution: 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	500.
8	Add lines 5 and 7	8	7,100.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	400,000.
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	0.
11	Multiply line 10 by 5% (0.05)	11	0.
12	Is the amount on line 8 more than the amount on line 11? ☐ No. Stop here. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	7,100.
13	Enter the amount from Credit Limit Worksheet A	13	21,613.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	7,100.

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 completing 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.

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

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

21	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	21	
22	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	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	
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Trump Account Election(s)

Go to www.irs.gov/Form4547 for instructions and the latest information.

OMB No. 1545-2336

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.

Part I Parent/Guardian or Other Authorized Individual Information

Note: The parent/guardian or other authorized individual listed in Part I will be the responsible party for the Trump account.

First name Robert	Middle name Gregory	Last name Jerald	Social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apartment number	Date of birth [REDACTED]
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]	County	State	ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code	Phone no. [REDACTED]
			Email address rgjerald@gmail.com

Part II Child's Information

If more than two children, see instructions.

	(i) Child 1	(ii) Child 2
1a First name	Riley	Ryne
b Middle name	Gregory	Michael
c Last name	Jerald	Jerald
2 Social security number	[REDACTED]	[REDACTED]
3 Date of birth	[REDACTED]	[REDACTED]
4 Relationship	Son	Son
5 Home Address 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.	☒	☒
a Number and street	[REDACTED]	[REDACTED]
b Apartment number		
c City, town, or post office	[REDACTED]	[REDACTED]
d County	[REDACTED]	[REDACTED]
e State	[REDACTED]	[REDACTED]
f ZIP code	[REDACTED]	[REDACTED]
g Foreign country name		
h Foreign province/state/county		
i Foreign postal code		
6 Check box if you are authorized to open the Trump account for the child. See instructions.	☒	☒

Part III Pilot Program Contribution Election

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.

	(i) Child 1	(ii) Child 2
7 Check box if child qualifies for, and you want the child to receive, a Pilot Program Contribution	☐	☐

Part IV Consent to Disclose Information

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.

Sign Here	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 [REDACTED]		Date 01/23/2026
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name Self-Prepared		Check ☐ if self-employed PTIN
	Firm's address		Firm's EIN Phone no.

Trump Account Election(s)

OMB No. 1545-2336

Go to 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.

Part I Parent/Guardian or Other Authorized Individual Information

Note: The parent/guardian or other authorized individual listed in Part I will be the responsible party for the Trump account.

First name Robert	Middle name Gregory	Last name Jerald	Social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apartment number	Date of birth [REDACTED]
County		State	ZIP code
Phone no. [REDACTED]			
Foreign country name	Foreign province/state/county	Foreign postal code	Email address rgjerald@gmail.com

Part II Child's Information

If more than two children, see instructions.

	(i) Child 1	(ii) Child 2
1a First name	Reid	
b Middle name	Joseph	
c Last name	Jerald	
2 Social security number	[REDACTED]	
3 Date of birth	[REDACTED]	
4 Relationship	Son	
5 Home Address 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.	☒	☐
a Number and street	[REDACTED]	
b Apartment number	[REDACTED]	
c City, town, or post office	[REDACTED]	
d County	[REDACTED]	
e State	[REDACTED]	
f ZIP code	[REDACTED]	
g Foreign country name		
h Foreign province/state/county		
i Foreign postal code		
6 Check box if you are authorized to open the Trump account for the child. See instructions.	☒	☐

Part III Pilot Program Contribution Election

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.

	(i) Child 1	(ii) Child 2
7 Check box if child qualifies for, and you want the child to receive, a Pilot Program Contribution	☐	☐

Part IV Consent to Disclose Information

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.

Sign Here	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 [REDACTED]		Date 01/23/2026
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name Self-Prepared	Check ☐ if self-employed PTIN	
	Firm's address	Firm's EIN Phone no.	