

2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 04/15/2026

General Information

Name: Hon Christopher Wigand

CONFIDENTIAL

PID [REDACTED]

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (17Th)	Elected Constitutional Officer	Circuit Judge

CANDIDATE FOR

Position	Agency Name	Position sought or held
Circuit Judge	17th Judicial Circuit	Circuit court judge

Net Worth

My Net Worth as of December 31, 2025 was \$ 2,161,745.12.

HAND DELIVERED

RECEIVED
2026 APR 17 AM 11:26
DIVISION OF ELECTIONS
TALLAHASSEE, FL

2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 04/15/2026

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 \$ 250,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
House [REDACTED]	\$ 800,000.00
Florida Prepaid College Plan and 529 Plan	\$ 123,713.89
USAA Savings Account	\$ 30,424.07
USAA Checking Account	\$ 12,270.25
Wealthscape Investor Stock Account (GOOG, AMZN, AAPL, META, MSFT, MVST, MP, NSAV, NFLX, NVDA, ORSYX, VTV, UCON, SPBO, SPIB)	\$ 546,810.08
Wealthscape Investor IRA (AAPL, META, MSFT, NFLX, RAIO, TSLA, VTV, UCON, SPIB)	\$ 101,510.15
ETrade Stock Account (cash)	\$ 7,884.61
Crypto Currency (ETH, VET, VTHO, BTC)	\$ 24,169.57
Amerant Money Market	\$ 312,384.23
Lafayette Whole Life Insurance	\$ 136,939.50

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Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
GTE Financial	PO Box 172599, Tampa, FL 33672	\$ 184,361.23

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.

Christopher Wigand

Digitally signed: 04/15/2026

Filed with COE: 04/15/2026

Form **8879**

(Rev. January 2021)

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

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

OMB No. 1545-0074

Submission Identification Number (SID) 

Taxpayer's name

CHRISTOPHER WIGAND

Social security number

Spouse's name

TARA WIGAND

Spouse's social security number

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	313,340
2	Total tax	2	51,871
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	26,819
4	Amount you want refunded to you	4	
5	Amount you owe	5	25,976

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

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

Taxpayer's PIN: check one box only

☒ I authorize **Rothbard & Company** to enter or generate my PIN  as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature  Date **03/14/26**

Spouse's PIN: check one box only

☒ I authorize **Rothbard & Company** to enter or generate my PIN  as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature  Date **03/14/26****Practitioner PIN Method Returns Only—continue below****Part III Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

 Don't enter all zeros

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

ERO's signature **Allan Gottesman CA CPA** Date **03/14/26**

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

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

Form **8879** (Rev. 01-2021)

Form 1040 Department of the Treasury—Internal Revenue Service		2025		OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
U.S. Individual Income Tax Return					
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 CHRISTOPHER		Last name WIGAND		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial TARA		Last name WIGAND		Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]				Apt. no. [REDACTED]	
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]				State [REDACTED] ZIP code [REDACTED]	
Foreign country name [REDACTED]		Foreign province/state/county [REDACTED]		Foreign postal code [REDACTED]	
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. ☒ ☐					
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse					

Filing Status		Single ☐ Head of household (HOH) ☐	
Check only one box.		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	
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Dependents (see instructions) If more than four dependents, see instructions and check here ☐	Dependent 1		Dependent 2		Dependent 3		Dependent 4	
	(1) First name CHRISTOPHER							
	(2) Last name WIGAND							
	(3) SSN [REDACTED]							
	(4) Relationship 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. Attach Sch. B if required.	1a Total amount from Form(s) W-2, box 1 (see instructions) 257,874	
	1b Household employee wages not reported on Form(s) W-2	
	1c Tip income not reported on line 1a (see instructions)	
	1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	
	1e Taxable dependent care benefits from Form 2441, line 26	
	1f Employer-provided adoption benefits from Form 8839, line 31	
	1g Wages from Form 8919, line 6	
	1h Other earned income (see instructions). Enter type and amount: _____	
	1i Nontaxable combat pay election (see instructions) 1i	
	1z Add lines 1a through 1h 257,874	
	2a Tax-exempt interest 2a	
	3a Qualified dividends 7,215	
	2b Taxable interest 14,793	
	3b Ordinary dividends 19,391	
	4b IRA distributions 929	
5b Pensions and annuities 5b		
6a Soc. sec. ben. 6a		
7a Capital gain or (loss). Attach Schedule D if required -3,000		
8 Additional income from Schedule 1, line 10 23,353		
9 Add lines 1z, 2b, 3b, 4b, 5b, 6a, 7a, and 8. This is your total income 313,340		
10 Adjustments to income from Schedule 1, line 26 0		
11a Subtract line 10 from line 9. This is your adjusted gross income 313,340		

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

Form 1040 (2025)

Form 1040 (2025) CHRISTOPHER & TARA WIGAND

Page 2

Tax and Credits

- 11b Amount from line 11a (adjusted gross income) 313,340
- 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

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 instr.

e Standard deduction or itemized deductions (from Schedule A)

- 13a Qualified business income deduction from Form 8995 or Form 8995-A
- b Additional deductions from Schedule 1-A, line 38
- 14 Add lines 12e, 13a, and 13b 31,500
- 15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income 281,840
- 16 Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972
- 3 ☐
- 17 Amount from Schedule 2, line 3
- 18 Add lines 16 and 17 52,686
- 19 Child tax credit or credit for other dependents from Schedule 8812 2,200
- 20 Amount from Schedule 3, line 8
- 21 Add lines 19 and 20 2,200
- 22 Subtract line 21 from line 18. If zero or less, enter -0- 50,486
- 23 Other taxes, including self-employment tax, from Schedule 2, line 21 1,385
- 24 Add lines 22 and 23. This is your total tax 51,871

Payments and Refundable Credits

- 25 Federal income tax withheld from:
- a Form(s) W-2 25a 26,819
- b Form(s) 1099 25b
- c Other forms (see instructions) 25c
- d Add lines 25a through 25c 25d 26,819
- 26 2025 estimated tax payments and amount applied from 2024 return
- 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
- 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 26,819

Refund

- 34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid 34
- 35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐ 35a
- b Routing number c Type: ☐ Checking ☐ Savings
- d Account number
- 36 Amount of line 34 you want applied to your 2026 estimated tax 36

Direct deposit?
See instructions.

Amount You Owe

- 37 Subtract line 33 from line 24. This is the amount you owe. 37 25,976
- For details on how to pay, go to www.irs.gov/Payments or see instructions
- 38 Estimated tax penalty (see instructions) 38 924

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 Allan Gottesman CA CPA Phone no. 954-321-9991 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

ATTORNEY

If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

PROPERTY MANAGEMENT

If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)

Joint return?
See instructions.
Keep a copy for your records.

Phone no.

Email address

Preparer's name Allan Gottesman CA CPA Preparer's signature Allan Gottesman CA CPA Date 03/19/26 PTIN P00246994 Check if: ☐ Self-employed

Firm's name Rothbard & Company Phone no. 954-321-9991

Firm's address 8181 W Broward Blvd Ste 201 Plantation FL 33324-2741 Firm's EIN

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

Form 1040 (2025)

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

2025Attachment
Sequence No. **01**

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

CHRISTOPHER & TARA WIGAND

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	0
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: THE LAW OFFICES OF SCOTT	8z	23,353
9	Total other income. Add lines 8a through 8z	9	23,353
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	23,353

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

Schedule 1 (Form 1040) 2025

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**

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

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

OMB No. 1545-0074

2025Attachment
Sequence No. **02**

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

CHRISTOPHER & TARA WIGAND

Your social security number

Part I Tax**1** Additions to tax:**a** Excess advance premium tax credit repayment. Attach Form 8962**1a****b** Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)**1b****c** Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)**1c****d** Recapture of net EPE from Form 4255, line 2a, column (l)**1d****e** Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions.(i) ☐ Line 1a (ii) ☐ Line 1c
(iii) ☐ Line 1d (iv) ☐ Line 2a**1e****f** 20% EP from Form 4255. Check applicable box and enter amount. See instructions.(i) ☐ Line 1a (ii) ☐ Line 1c
(iii) ☐ Line 1d (iv) ☐ Line 2a**1f****y** Other additions to tax (see instructions):**1y****z** Add lines 1a through 1y**1z****2** Alternative minimum tax. Attach Form 6251**2****3** Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17**3****Part II Other Taxes****4** Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions):1 ☐ 4361 2 ☐ 4029 3 ☐**4****5** Social security and Medicare tax on unreported tip income. Attach Form 4137**5****6** Uncollected social security and Medicare tax on wages. Attach Form 8919**6****7** Total additional social security and Medicare tax. Add lines 5 and 6**7****8** Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.
If not required, check here ☐**8****9** Household employment taxes. Attach Schedule H**9****10** Reserved for future use**10****11** Additional Medicare Tax. Attach Form 8959**11****200****12** Net investment income tax. Attach Form 8960**12****1,185****13** Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12**13****14** Interest on tax due on installment income from the sale of certain residential lots and timeshares**14****15** Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000**15****16** Recapture of low-income housing credit. Attach Form 8611**16**

(continued on page 2)

CHRISTOPHER & TARA WIGAND

Schedule 2 (Form 1040) 2025

Page **2****Part II Other Taxes (continued)****17** Other additional taxes:**a** Recapture of other credits. List type, form number, and amount:**17a****b** Recapture of federal mortgage subsidy. If you sold your home, see instructions**17b****c** Additional tax on HSA distributions. Attach Form 8889**17c****d** Additional tax on an HSA because you didn't remain an eligible individual.
Attach Form 8889**17d****e** Additional tax on Archer MSA distributions. Attach Form 8853**17e****f** Additional tax on Medicare Advantage MSA distributions. Attach Form 8853**17f****g** Recapture of a charitable contribution deduction related to a fractional interest
in tangible personal property**17g****h** Income you received from a nonqualified deferred compensation plan that fails
to meet the requirements of section 409A**17h****i** Compensation you received from a nonqualified deferred compensation plan
described in section 457A**17i****j** Section 72(m)(5) excess benefits tax**17j****k** Golden parachute payments**17k****l** Tax on accumulation distribution of trusts**17l****m** Excise tax on insider stock compensation from an expatriated corporation**17m****n** Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866**17n****o** Tax on non-effectively connected income for any part of the year you were a
nonresident alien from Form 1040-NR**17o****p** Any interest from Form 8621, line 16f, relating to distributions from, and
dispositions of, stock of a section 1291 fund**17p****q** Any interest from Form 8621, line 24**17q****z** Any other taxes. List type and amount:**17z****18** Total additional taxes. Add lines 17a through 17z**18****19** Recapture of net EPE from Form 4255, line 1d, column (i)**19****20** Section 965 net tax liability installment from Form 965-A**20****21** Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes**. Enter here and on Form 1040
or 1040-SR, line 23; or Form 1040-NR, line 23b**21****1,385**

Schedule 2 (Form 1040) 2025

SCHEDULE B
(Form 1040)Department of the Treasury
Internal Revenue Service**Interest and Ordinary Dividends**

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2025Attachment
Sequence No. **08**

Name(s) shown on return

CHRISTOPHER & TARA WIGAND

Your social security number

Part I**Interest**(See instructions
and the
Instructions for
Form 1040,
line 2b.)**Note:** If you
received a
Form 1099-INT,
Form 1099-OID,
or substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the
-
- buyer used the property as a personal residence, see the instructions and list this
-
- interest first. Also, show that buyer's social security number and address:

AMERANT BANK**AVANTAX** [REDACTED]

Amount

14,777

16

1

- 2 Add the amounts on line 1

14,793

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.

Attach Form 8815

3

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

14,793

4

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II**Ordinary
Dividends**(See instructions
and the
Instructions for
Form 1040,
line 3b.)**Note:** If you
received a
Form 1099-DIV
or substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

- 5 List name of payer:

NATIONAL FINANCIAL [REDACTED]**CETERA WEALTH** [REDACTED]

14,838

4,553

5

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

19,391

6

Note: If line 6 is over \$1,500, you must complete Part III.**Part III****Foreign
Accounts
and Trusts****Caution:** If
required, failure to
file FinCEN Form
114 may result in
substantial
penalties.
Additionally, you
may be required
to file Form 8938,
Statement of
Specified Foreign
Financial Assets.
See instructions.You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign
account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2025, did you have a financial interest in or signature authority over a financial
-
- account (such as a bank account, securities account, or brokerage account) located in a foreign
-
- country? See instructions

Yes

No

X

- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial
-
- Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114
-
- and its instructions for filing requirements and exceptions to those requirements

- b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the
-
- financial account(s) is (are) located:

- 8 During 2025, did you receive a distribution from, or were you the grantor of, or transferor to, a
-
- foreign trust? If "Yes," you may have to file Form 3520. See instructions

X

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

Schedule B (Form 1040) 2025

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

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

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

OMB No. 1545-0074

2025Attachment
Sequence No. 12

Name(s) shown on return

CHRISTOPHER & TARA WIGAND

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?

☐ Yes ☒ No

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A or Box G checked	12,414	10,574	0	1,840
2 Totals for all transactions reported on Form(s) 8949 with Box B or Box H checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C or Box I checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 (14,767)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -12,927

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D or Box J checked	416,094	387,934	27	28,187
9 Totals for all transactions reported on Form(s) 8949 with Box E or Box K checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F or Box L checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (32,286)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15 -4,099

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

Schedule D (Form 1040) 2025

CHRISTOPHER & TARA WIGAND

Schedule D (Form 1040) 2025

Page **2****Part III Summary**

16 Combine lines 7 and 15 and enter the result	16	-17,026
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7a, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		3,000

Schedule D (Form 1040) 2025

Form **8949**Department of the Treasury
Internal Revenue Service
Name(s) shown on return**Sales and Other Dispositions of Capital Assets**File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.
Go to www.irs.gov/Form8949 for instructions and the latest information.

OMB No. 1545-0074

2025Attachment
Sequence No. **12A**

Social security number or taxpayer identification number

CHRISTOPHER & TARA WIGAND

Before you check Box A, B, C, G, H, or I below, see whether you received any Form(s) 1099-B, Form(s) 1099-DA, or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B or Form 1099-DA. They will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B and Form(s) 1099-DA showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You **must** check Box A, B, C, G, H, or I below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis was not reported to the IRS
- ☐ (C) Short-term transactions, other than digital asset transactions, not reported to you on Form 1099-B or Form 1099-DA
- ☐ (G) Short-term transactions reported on Form(s) 1099-DA showing basis was reported to the IRS (see Note above)
- ☐ (H) Short-term transactions reported on Form(s) 1099-DA showing basis was not reported to the IRS
- ☐ (I) Short-term digital asset transactions not reported to you on Form 1099-DA or Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	7,000.000 sh HIGG DIGITAL ASSETS	03/13/25	12/09/25	371	567			-196
	ISHARES ULTRA SHORT-TERM	Various	Various	8,443	8,433			10
	7.000 sh NVIDIA CORP	02/09/24	01/17/25	968	502			466
	6.000 sh Tesla Inc	03/12/24	01/17/25	2,632	1,072			1,560
2	Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A or Box G above is checked), line 2 (if Box B or Box H above is checked), or line 3 (if Box C or Box I above is checked)			12,414	10,574		0	1,840

Note: If you checked Box A or Box G above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

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

Form **8949** (2025)

Form 8949 (2025)

Attachment Sequence No. **12A** Page **2**

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

CHRISTOPHER & TARA WIGAND

Before you check Box D, E, F, J, K, or L below, see whether you received any Form(s) 1099-B, Form(s) 1099-DA, or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B or Form 1099-DA. They will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B and Form(s) 1099-DA showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, F, J, K, or L below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- ☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis was not reported to the IRS
- ☐ (F) Long-term transactions, other than digital asset transactions, not reported to you on Form 1099-B or Form 1099-DA
- ☐ (J) Long-term transactions reported on Form(s) 1099-DA showing basis was reported to the IRS (see Note above)
- ☐ (K) Long-term transactions reported on Form(s) 1099-DA showing basis was not reported to the IRS
- ☐ (L) Long-term digital asset transactions not reported to you on Form 1099-DA or Form 1099-B

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
					(f) Code(s) from instructions	(g) Amount of adjustment	
125,000.000 sh BIGG DIGITAL ASSETS	Various	12/09/25	6,677	54,597			-47,920
250.000 sh EVGO INC CL A COM	Various	11/07/25	816	2,799			-1,983
60.000 sh SPETZ INC	Various	11/07/25	3	1,454			-1,451
CETER WEALTH SERVICES 2784	Various	Various	407,148	326,225 w		27	80,950
25.000 sh FIRST TRUST EXCHANGE	02/09/24	10/10/25	631	614			17
10.000 sh SPDR SER TR PORTFOLIO	02/09/24	04/08/25	284	289			-5
3.000 sh VANGUARD INDEX FDS	02/09/24	07/08/25	535	456			79
67.000 sh ALKALINE WTR CO	10/04/21	11/07/25	0	1,500			-1,500
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D or Box J above is checked), line 9 (if Box E or Box K (if Box E above is checked), or line 10 (if Box F or Box L above is checked)			416,094	387,934		27	28,187

Note: If you checked Box D or Box J above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Form **8949** (2025)

Schedule E (Form 1040) 2025

Attachment Sequence No. **13**Page **2**

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

Your social security number

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

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	Invesco DB Agriculture Fund	P				
B						
C						
D						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A		0			
B					
C					
D					
29a Totals					
b Totals					
30 Add columns (h) and (k) of line 29a			30		0
31 Add columns (g), (i), and (j) of line 29b			31		0
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32		0

Part III Income or Loss From Estates and Trusts

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

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

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

Part V Summary

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

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

2025Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

CHRISTOPHER & TARA WIGAND**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	313,340
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	313,340
4	Number of qualifying children under age 17 with the required social security number	4	1
5	Multiply line 4 by \$2,200	5	2,200
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	
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	
8	Add lines 5 and 7	8	2,200
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	
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	2,200
13	Enter the amount from Credit Limit Worksheet A	13	52,686
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	2,200

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.

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

Schedule 8812 (Form 1040) 2025

CHRISTOPHER & TARA WIGAND

Schedule 8812 (Form 1040) 2025

Page **2****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	
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	0
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Schedule 8812 (Form 1040) 2025

Form **8867**

(Rev. November 2024)

Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*
To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

For tax year

20 **25**

Attachment

Sequence No. **70**

Taxpayer name(s) shown on return

CHRISTOPHER & TARA WIGAND

Taxpayer identification number

Preparer's name

Allan Gottesman CA CPA

Preparer tax identification number

P00246994**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).

☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

- | | Yes | No | N/A |
|--|-------------------------------------|-------------------------------------|--------------------------|
| 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? | ☒ | ☐ | ☐ |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | ☒ | ☐ | ☐ |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) | ☒ | ☐ | ☐ |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes" answer questions 4a and 4b. If "No" go to question 5.) | ☐ | ☒ | ☐ |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? | ☐ | ☐ | ☐ |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | ☐ | ☐ | ☐ |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s). | ☒ | ☐ | ☐ |
| List those documents provided by the taxpayer, if any, that you relied on: | | | |
| <u>Medical records</u> | | | |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? | ☒ | ☐ | ☐ |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) | ☒ | ☐ | ☐ |
| a Did you complete the required recertification Form 8862? | ☐ | ☐ | ☐ |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? | ☐ | ☐ | ☐ |

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2024)

CHRISTOPHER & TARA WIGAND

Form 8867 (Rev. 11-2024)

Page **2****Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☐	☐	☐
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	☐
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	☐
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Form **8867** (Rev. 11-2024)

Form **8959****Additional Medicare Tax**

OMB No. 1545-0074

2025Attachment
Sequence No. **71**Department of the Treasury
Internal Revenue Service

If any line does not apply to you, leave it blank. See separate instructions.

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

Go to www.irs.gov/Form8959 for instructions and the latest information.

Name(s) shown on return

Your social security number

CHRISTOPHER & TARA WIGAND**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	272,240	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	272,240	
5	Enter the following amount for your filing status:			
	Married filing jointly \$250,000			
	Married filing separately \$125,000			
	Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		22,240
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		200

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8		
9	Enter the following amount for your filing status:			
	Married filing jointly \$250,000			
	Married filing separately \$125,000			
	Single, Head of household, or Qualifying surviving spouse \$200,000	9	250,000	
10	Enter the amount from line 4	10	272,240	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	0	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		0
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status:			
	Married filing jointly \$250,000			
	Married filing separately \$125,000			
	Single, Head of household, or Qualifying surviving spouse \$200,000	15	250,000	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		0
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		200
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	3,947	
20	Enter the amount from line 1	20	272,240	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,947	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		

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

Form **8959** (2025)

Form **8960****Net Investment Income Tax—
Individuals, Estates, and Trusts**

Attach to your tax return.

OMB No. 1545-2227

2025Attachment
Sequence No. **72**Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

Your social security number or EIN

CHRISTOPHER & TARA WIGAND**Part I Investment Income**☐ Section 6013(g) election (see instructions)☐ Section 6013(h) election (see instructions)☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	14,793
2	Ordinary dividends (see instructions)	2	19,391
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	-3,000
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	31,184

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	31,184
13	Modified adjusted gross income (see instructions)	13	313,340
14	Threshold based on filing status (see instructions)	14	250,000
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	63,340
16	Enter the smaller of line 12 or line 15	16	31,184
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	1,185
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form **8960** (2025)

Form 1040	Partner's Basis Worksheet Page 1	2025
Name CHRISTOPHER WIGAND		Taxpayer Identification Number [REDACTED]
Name of Entity Invesco DB Agriculture Fund		EIN [REDACTED]
Passive Activity Type Not Passive		K1 Unit 3

Part 1 - Partners Basis

1. Adjusted basis at the beginning of tax year, 1. 6,839

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. _____

3. Increase in liabilities 3. _____

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. _____

4c. Other net rental income 4c. _____

4d. Interest income 4d. _____

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain and ordinary business gains 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt interest, other tax-exempt income, and recapture of credits 4l. _____

4m. Other increases to basis 4m. _____

4n. Business interest expense (BIE) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. 0

5. Gain recognized on contributions of property during the year 5. _____

6. Excess of deductions for depletion over basis of property (other than oil and gas) 6. _____

7. Total basis before decreases (add lines 1,2,3, 4o, 5 and 6) 7. 6,839

Section B - Decreases

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. _____

8b. Distributions subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. _____

9a. Decrease in share of partnership liabilities 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. 0

11. Basis after distributions (line 7 less line 10) 11. 6,839

12. Nondeductible expenses. (See Partner's Basis Worksheet Page 2) 12. 0

13a. Oil and gas property depletion deduction up to adjusted basis of property 13a. _____

13b. Other decreases 13b. _____

13c. Total decreases other than distributions. Combine lines 12 to 13b. 13c. _____

14. Basis after nondeductible expenses and depletion. (line 11 less line 13c) 14. 6,839

15. Total deductions and losses (See Partner's Basis Worksheet Page 2) 15. _____

16. Allowable deductions and losses. (See Partner's Basis Worksheet Page 2) 16. _____

17. Unutilized EBIE on sale of partnership interest 17. _____

18. Adjusted basis at the end of the year. (Subtract lines 16 and 17 from line 14. Do not enter less than zero) 18. 6,839

Gain Recognized on Distributions

19. Total distributions less other property distributions. (Line 10 less line 8c) 19. _____

20. Total basis before decreases (line 7) 20. _____

21. Gain recognized on excess distributions. (Subtract line 20 from line 19) 21. _____

• Sch E page 2, ordinary income _____

• Sch D/8949, short-term capital gain _____

• Sch D/8949, long-term capital gain _____

22. Gain recognized on disposition of section 737 property 22. _____