

2025 Form 6 - Full and Public Disclosure of Financial Interests

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DEPARTMENT OF STATE
2026 JUN 11 PM 12:02
DIVISION OF ELECTIONS
TALLAHASSEE, FL

General Information

Name: Mr Michael Anthony Pultorak

Organization	Suborganization	Title
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N/A

CANDIDATE FOR

Position	Agency Name	Position sought or held
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State Representative	Florida Legislature	Representative District 54
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Net Worth

My Net Worth as of December 31, 2025 was \$ 3,459,000.00.

For Qualification Purposes Only

2025 Form 6 - Full and Public Disclosure of Financial Interests

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 \$ 150,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
	\$ 1,800,000.00
2nd Home, Apollo Beach	\$ 300,000.00
FRS Investment	\$ 2,100,000.00
Personal Bank account-cash	\$ 3,800.00
Deferred Comp Plan	\$ 50,000.00
H1	\$ 20,000.00
Thor Palazzo	\$ 150,000.00
Porsche	\$ 15,000.00
Tidewater 2500	\$ 70,000.00
John Deere	\$ 20,000.00

2025 Form 6 - Full and Public Disclosure of Financial Interests

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Suncoast FCU	6804 W Hillsborough, Tampa, FL 33610	\$ 118,000.00
Suncoast FCU	6804 W Hillsborough, Tampa, FL 33610	\$ 97,300.00
Bank of America	100 North Tryon Street, Charlotte, NC 28255, United States.	\$ 180,000.00
Suncoast FCU	6804 W Hillsborough, Tampa, FL 33610	\$ 490,691.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

2025 Form 6 - Full and Public Disclosure of Financial Interests

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

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.

Michael Anthony Pultorak

Digitally signed: 06/10/2026

For Qualifying
Purposes Only

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

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Other

DECEASED DEPARTMENT OF STATE Spouse

Your first name and middle initial MICHAEL A		Last name PULTORAK		2026 JUN 11 PM 12:02		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial AIMEE M		Last name PULTORAK		DIVISION OF ELECTIONS TALLAHASSEE, FL		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 FL		ZIP code [REDACTED]	
Foreign country name [REDACTED]			Foreign province/state/county [REDACTED]			Foreign postal code [REDACTED]	
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 ☒ Married filing jointly (even if only one had income) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

Check only one box. ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: _____ If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

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

Dependents	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name	[REDACTED]	[REDACTED]		
(2) Last name	PULTORAK	PULTORAK		
(3) SSN	[REDACTED]	[REDACTED]		
(4) Relationship	Daughter	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	163,988.
	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	163,988.
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	2	☐ Line 3b
	4a	IRA distributions	4a	
	c	Check if (see instructions) ☐ Rollover	2	☐ QCD ☐ 3 ☐
	5a	Pensions and annuities	5a	
	c	Check if (see instructions) ☐ Rollover	2	☐ PSO ☐ 3 ☐
	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	-29,982.	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9	134,006.	
10	Adjustments to income from Schedule 1, line 26	10	125.	
11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	133,881.	

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	133,881.
12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
b	☐ Spouse itemizes on a separate return c ☐ You were a dual-status alien		
d	You: ☐ Were born before January 2, 1961 ☐ Are blind		
	Spouse: ☐ Was born before January 2, 1961 ☐ Is blind		
e	Standard deduction or itemized deductions (from Schedule A)	12e	31,500.
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	0.
b	Additional deductions from Schedule 1-A, line 38	13b	12,790.
14	Add lines 12e, 13a, and 13b	14	44,290.
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	89,591.
16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	10,272.
17	Amount from Schedule 2, line 3	17	0.
18	Add lines 16 and 17	18	10,272.
19	Child tax credit or credit for other dependents from Schedule 8812	19	4,400.
20	Amount from Schedule 3, line 8	20	749.
21	Add lines 19 and 20	21	5,149.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	5,123.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	249.
24	Add lines 22 and 23. This is your total tax	24	5,372.

Standard deduction for—

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

Payments and Refundable Credits

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	17,065.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	17,065.
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		☐
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	17,065.

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

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	11,693.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	11,693.
b	Routing number 	c	Type: ☒ Checking ☐ Savings
d	Account number 		
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	JAMES R. KIST, CPA	Phone no.	(813) 972-3033	Personal identification number (PIN)	
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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.)
		FIREFIGHTER	
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.)
		TRAINER	
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
JAMES R. KIST, CPA		04/08/2026		☐ Self-employed
Firm's name	James R. Kist, CPA, P.A.	Phone no.	(813) 972-3033	
Firm's address	5301 Technology Drive Tampa FL 33647	Firm's EIN	59-3485735	

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

MICHAEL A & AIMEE M PULTORAK

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	1,767.
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	-16,023.
6	Farm income or (loss). Attach Schedule F	6	-15,726.
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	-29,982.

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

BAA REV 04/24/26 PRO

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	125.
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	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	125.

**SCHEDULE 1-A
(Form 1040)**Department of the Treasury
Internal Revenue Service**Additional Deductions**

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

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

OMB No. 1545-0074

2025Attachment
Sequence No. **1A**

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

MICHAEL A & AIMEE M PULTORAK

Your social security number

Part I Modified Adjusted Gross Income (MAGI) Amount

1	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b	1	133,881.
2a	Enter any income from Puerto Rico that you excluded	2a	
b	Enter the amount from Form 2555, line 45	2b	
c	Enter the amount from Form 2555, line 50	2c	
d	Enter the amount from Form 4563, line 15	2d	
e	Add lines 2a, 2b, 2c, and 2d	2e	
3	Add lines 1 and 2e	3	133,881.

Part II No Tax on Tips

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

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

Part III No Tax on Overtime

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

14a	Qualified overtime compensation included in Form W-2, box 1. If you received qualified overtime compensation not reported on Form W-2, box 1, see instructions	14a	12,790.
b	Qualified overtime compensation included in Form 1099-NEC, box 1, or Form 1099-MISC, box 3 (see instructions)	14b	0.
c	Add lines 14a and 14b	14c	12,790.
15	Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly)	15	12,790.
16	Enter the amount from line 3	16	133,881.
17	Enter \$150,000 (\$300,000 if married filing jointly)	17	300,000.
18	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21	18	-166,119.
19	Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	19	
20	Multiply line 19 by \$100	20	
21	Qualified overtime compensation deduction. Subtract line 20 from line 15. If zero or less, enter -0-	21	12,790.

Part IV No Tax on Car Loan Interest

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

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

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

Part V Enhanced Deduction for Seniors

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

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

Part VI Total Additional Deductions

38	Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c	38	12,790.
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SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **02**

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

MICHAEL A & AIMEE M PULTORAK

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 (i) **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** 249.

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**

12 Net investment income tax. Attach Form 8960 **12**

13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 **13**

14 Interest on tax due on installment income from the sale of certain residential lots and timeshares **14**

15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 **15**

16 Recapture of low-income housing credit. Attach Form 8611 **16**

(continued on page 2)

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

249.

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2025
Attachment
Sequence No. **03**

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

MICHAEL A & AIMEE M PULTORAK

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	749 .
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	749 .

Part II Other Payments and Refundable Credits

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

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

BAA REV 04/24/26 PRO

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **09**

Name of proprietor AIMEE M PULTORAK		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) TRAINER		B Enter code from instructions [REDACTED]
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.) [REDACTED]
E Business address (including suite or room no.) [REDACTED] City, town or post office, state, and ZIP code [REDACTED] FL [REDACTED]		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses		☒ Yes ☐ No
H If you started or acquired this business during 2025, check here		☐
I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions		☐ Yes ☒ No
J If "Yes," did you or will you file required Form(s) 1099?		☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	1,767.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	1,767.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	1,767.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	1,767.

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

8 Advertising	8	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	20 Rent or lease (see instructions):	20	
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a	
12 Depletion	12	b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	23 Taxes and licenses	23	
16 Interest (see instructions):		24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	
b Other	16b	b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	27a Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form [REDACTED] unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	b Other expenses (from line 48)	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31			1,767.
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.				

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

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

43 When did you place your vehicle in service for business purposes? (month/day/year) _____

44 Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

46 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

47a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

[illegible]

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. 13

Name(s) shown on return

MICHAEL A & AIMEE M PULTORAK

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

B If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A PASTURE LAND FL

B

C

1b Type of Property
(from list below)

A 5

B

C

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.

Fair Rental
Days

Personal Use
Days

QJV

A

365

0

☐

B

☐

C

☐

Type of Property:

1 Single Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe) _____

Income:

3 Rents received

3

2,500.

4 Royalties received

4

Expenses:

5 Advertising

5

6 Auto and travel (see instructions)

6

7 Cleaning and maintenance

7

8 Commissions

8

9 Insurance

9

10 Legal and other professional fees

10

11 Management fees

11

12 Mortgage interest paid to banks, etc. (see instructions)

12

13 Other interest

13

14 Repairs

14

15 Supplies

15

16 Taxes

16

17 Utilities

17

18 Depreciation expense or depletion

18

19 Other (list) _____

19

20 Total expenses. Add lines 5 through 19

20

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198

21

2,500.

22 Deductible rental real estate loss after limitation, if any, on Form (see instructions)

22

23a Total of all amounts reported on line 3 for all rental properties

23a

2,500.

b Total of all amounts reported on line 4 for all royalty properties

23b

c Total of all amounts reported on line 12 for all properties

23c

d Total of all amounts reported on line 18 for all properties

23d

e Total of all amounts reported on line 20 for all properties

23e

24 Income. Add positive amounts shown on line 21. Do not include any losses

24

2,500.

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here

25

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2

26

2,500.

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

MICHAEL A & AIMEE M PULTORAK

Your social security number

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	MICHAEL ANTHONY PULTORAK PLLC	S	☐		☒	☐
B	CUSTOM MEAT WORKS LLC	S	☐		☒	☐
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			11,685.		
B			6,838.		
C					
D					
29a Totals					
b Totals			18,523.		
30	Add columns (h) and (k) of line 29a				30
31	Add columns (g), (i), and (j) of line 29b				31 (18,523.)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31				32 -18,523.

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	(f) Other income 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	-16,023.
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 F
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

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

OMB No. 1545-0074

2025
Attachment
Sequence No. 14

Name of proprietor MICHAEL A PULTORAK		Social security number (SSN) [REDACTED]	
A Principal crop or activity LIVESTOCK	B Enter code from Part IV [REDACTED]	C Accounting method: ☒ Cash ☐ Accrual	D Employer ID number (EIN) (see instr.) [REDACTED]

- E Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on passive losses ☒ Yes ☐ No
- F Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No
- G If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

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

1a Sales of purchased livestock and other resale items (see instructions)	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a	1c		
2 Sales of livestock, produce, grains, and other products you raised	2		1,000.
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election	5a		
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2025	6a	6b Taxable amount	6b
c If election to defer to 2026 is attached, check here ☐		6d Amount deferred from 2024	6d
7 Custom hire (machine work) income	7		
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9		1,000.

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10			23 Pension and profit-sharing plans	23	
11 Chemicals	11			24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12			a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13			b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	15,860.		25 Repairs and maintenance	25	0.
15 Employee benefit programs other than on line 23	15			26 Seeds and plants	26	
16 Feed	16	498.		27 Storage and warehousing	27	
17 Fertilizers and lime	17			28 Supplies	28	
18 Freight and trucking	18			29 Taxes	29	
19 Gasoline, fuel, and oil	19			30 Utilities	30	
20 Insurance (other than health)	20			31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):				32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a			a	32a	
b Other	21b	368.		b	32b	
22 Labor hired (less employment credits)	22			c	32c	
				d	32d	
				e	32e	
				f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33		16,726.			
34 Net farm profit or (loss). Subtract line 33 from line 9	34		-15,726.			

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

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

For Paperwork Reduction Act Notice, see the separate instructions.

BAA

REV 04/24/26 PRO

SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2025

Attachment
Sequence No. 17

Department of the Treasury
Internal Revenue Service

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

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

Social security number of person
with self-employment income

AIMEE M PULTORAK

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

1a

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ

1b

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order

2

1,767.

3 Combine lines 1a, 1b, and 2

3

1,767.

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

4a

1,632.

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue

4c

1,632.

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income

5a

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b

0.

6 Add lines 4c and 5b

6

1,632.

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2025

7

\$176,100

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$176,100 or more, skip lines 8b through 10, and go to line 11

8a

b Unreported tips subject to social security tax from Form 4137, line 10

8b

c Wages subject to social security tax from Form 8919, line 10

8c

d Add lines 8a, 8b, and 8c

8d

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9

176,100.

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)

10

202.

11 Multiply line 6 by 2.9% (0.029)

11

47.

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3**

12

249.

13 **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15**

13

125.

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

BAA

REV 04/24/26 PRO

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

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$10,860, or (b) your net farm profits² were less than \$7,840.

- | | | |
|---|-----------|---------|
| 14 Maximum income for optional methods | 14 | \$7,240 |
| 15 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$7,240. Also, include this amount on line 4b above | 15 | |

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$7,840 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

- | | | |
|--|-----------|--|
| 16 Subtract line 15 from line 14 | 16 | |
| 17 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above | 17 | |

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

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

MICHAEL A & AIMEE M PULTORAK

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	133,881.
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	133,881.
4	Number of qualifying children under age 17 with the required social security number	4	2
5	Multiply line 4 by \$2,200	5	4,400.
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	0
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	4,400.
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	4,400.
13	Enter the amount from Credit Limit Worksheet A	13	9,523.
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	4,400.

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	16b	
TIP: The number of children you use for this line is the same as the number of children you used for line 4.			
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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Education Credits
(American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/Form8863 for instructions and the latest information.

Name(s) shown on return

MICHAEL A & AIMEE M PULTORAK

Your social security number

Caution: Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . .	1	
2	Enter \$180,000 if married filing jointly; or \$90,000 if single, head of household, or qualifying surviving spouse . . .	2	
3	Enter the amount from Form 1040 or 1040-SR, line 11b. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead . . .	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit . . .	4	
5	Enter \$20,000 if married filing jointly; or \$10,000 if single, head of household, or qualifying surviving spouse . . .	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6; or • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places). . .	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ☐ . . .	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below. . .	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet. See instructions . . .	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 . . .	10	3,747.
11	Enter the smaller of line 10 or \$10,000 . . .	11	3,747.
12	Multiply line 11 by 20% (0.20) . . .	12	749.
13	Enter \$180,000 if married filing jointly; or \$90,000 if single, head of household, or qualifying surviving spouse . . .	13	180,000.
14	Enter the amount from Form 1040 or 1040-SR, line 11b. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead . . .	14	133,881.
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . .	15	46,119.
16	Enter \$20,000 if married filing jointly; or \$10,000 if single, head of household, or qualifying surviving spouse . . .	16	20,000.
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18; or • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places). . .	17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet. See instructions . . .	18	749.
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 . . .	19	749.

Name(s) shown on return

MICHAEL A & AIMEE M PULTORAK

Your social security number

Caution: Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information (see instructions)

20 Student name (as shown on page 1 of your tax return) MICHAEL A PULTORAK	21 Student social security number (as shown on page 1 of your tax return)
22 Educational institution information (see instructions)	
a Name of first educational institution LIBERTY UNIVERSITY	b Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1971 UNIVERSITY BLVD LYNCHBURG VA 24515	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2025? ☒ Yes ☐ No	(2) Did the student receive Form 1098-T from this institution for 2025? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2024 with box 7 checked? ☐ Yes ☒ No	(3) Did the student receive Form 1098-T from this institution for 2024 with box 7 checked? ☐ Yes ☐ No
(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. 54-0946734	(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.
23 Has the American opportunity credit been claimed for this student for any 4 prior tax years?	
☐ Yes—Stop! Go to line 31 for this student. ☒ No—Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2025 at an eligible educational institution in a program leading toward a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.	
☐ Yes—Go to line 25. ☒ No—Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of postsecondary education before 2025? See instructions.	
☐ Yes—Stop! Go to line 31 for this student. ☐ No—Go to line 26.	
26 Was the student convicted, before the end of 2025, of a felony for possession or distribution of a controlled substance?	
☐ Yes—Stop! Go to line 31 for this student. ☐ No—Complete lines 27 through 30 for this student.	

Caution: You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	
28	Subtract \$2,000 from line 27. If zero or less, enter -0-	28	
29	Multiply line 28 by 25% (0.25)	29	
30	If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	3,747.
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Form **8889**Department of the Treasury
Internal Revenue Service**Health Savings Accounts (HSAs)**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **52**

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

MICHAEL A PULTORAK

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2025. See instructions	☐ Self-only ☒ Family
2	HSA contributions you made for 2025 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2025. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	0.
3	If you were under age 55 at the end of 2025 and, on the first day of every month during 2025, you were, or were considered, an eligible individual with the same coverage, enter \$4,300 (\$8,550 for family coverage). All others , see the instructions for the amount to enter	8,550.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2025 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2025, also include any amount contributed to your spouse's Archer MSAs	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	8,550.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2025, see the instructions for the amount to enter	8,550.
7	If you were age 55 or older at the end of 2025, married, and you or your spouse had family coverage under an HDHP at any time during 2025, enter your additional contribution amount. See instructions	
8	Add lines 6 and 7	8,550.
9	Employer contributions made to your HSAs for 2025	8,520.
10	Qualified HSA funding distributions	
11	Add lines 9 and 10	8,520.
12	Subtract line 11 from line 8. If zero or less, enter -0-	30.
13	HSA deduction (see instructions)	0.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2025 from all HSAs (see instructions)	11,091.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	
c	Subtract line 14b from line 14a	11,091.
15	Qualified medical expenses paid using HSA distributions (see instructions)	11,091.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ☐	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	
19	Qualified HSA funding distribution	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	

**Qualified Business Income Deduction
Simplified Computation**Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.**2025**Attachment
Sequence No. **55**

Name(s) shown on return

MICHAEL A & AIMEE M PULTORAK

Your taxpayer identification number

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

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

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	MICHAEL ANTHONY PULTORAK PLLC		-11,685.
ii	KING LAKE RANCH		-15,726.
iii	CUSTOM MEAT WORKS LLC		-6,838.
iv	AIMEE M PULTORAK		1,642.
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-32,607.	
3	Qualified business net (loss) carryforward from the prior year	3	(118,603.)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		0.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		0.
11	Taxable income before qualified business income deduction (see instructions)	11	89,591.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	89,591.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		17,918.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15		0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(151,210.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	0.

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.**2025**Attachment
Sequence No. **179**

Name(s) shown on return

MICHAEL A & AIMEE M PULTORAK

Business or activity to which this form relates

Sch F KING LAKE RANCH

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	2,500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	4,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	1,200.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	14,438.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

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

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		1,000.	5.0	MQ	200 DB	50.
c 7-year property						
d 10-year property						
e 15-year property		13,744.	15.0	MQ	150 DB	172.
f 20-year property						
g 25-year property			25 yrs.		S/L	
h 50-year property			50 yrs.	MM	S/L	
i Residential rental property			27.5 yrs.	MM	S/L	
j Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

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

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	15,860.
23a For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

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

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

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

24a Do you have evidence to support the business/investment use claimed?	☐ Yes	☐ No
b If "Yes," is the evidence written?	☐ Yes	☐ No
c Do you own, lease, or charter an aircraft? Check all that apply. See instructions	☐ Own	☐ Lease ☐ Charter

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21						28		
29 Add amounts in column (i), line 26. Enter here and on line 7							29	

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) *(continued)***Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

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

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

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

Part VI Amortization

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

**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.
Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder MICHAEL A PULTORAK		Identifying number
A Name of S corporation MICHAEL ANTHONY PULTORAK PLLC		B Employer identification number
C Stock block (see instructions):		
D Check applicable box(es) to indicate how stock was acquired: (1) ☒ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:		
E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☒		

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year	1	0.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	9,993.
3a	Ordinary business income (enter losses in Part III)	3a	
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	
5	Stock basis before distributions. Add lines 1, 2, and 4	5	9,993.
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	9,993.
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	0.
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	9,993.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	9,993.
12	Debt basis restoration (see net increase in instructions for line 23)	12	0.
13	Other items that decrease stock basis	13	3,408.
14	Add lines 11, 12, and 13	14	13,401.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	0.

Part II Shareholder Debt Basis

Section A—Amount of Debt (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Part II Shareholder Debt Basis (continued)**Section B—Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				0.
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				0.
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				0.
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C—Gain on Loan Repayment

32 Repayment. Enter the amount from line 19			
33 Nontaxable repayments. Enter the amount from line 26			
34 Reportable gain. Subtract line 33 from line 32			

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	11,685.	3,308.	9,993.		5,000.
36 Net rental real estate loss		0.			0.
37 Other net rental loss		0.			0.
38 Net capital loss		0.			0.
39 Net section 1231 loss		0.			0.
40 Other loss		0.			0.
41 Section 179 deductions		0.			0.
42 Charitable contributions		0.			0.
43 Investment interest expense		0.			0.
44 Section 59(e)(2) expenditures		0.			0.
45 Other deductions		0.			0.
46 Foreign taxes paid or accrued		0.			0.
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	11,685.	3,308.	9,993.	0.	5,000.

**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.
Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder AIMEE M PULTORAK		Identifying number
A Name of S corporation CUSTOM MEAT WORKS LLC		B Employer identification number
C Stock block (see instructions):		
D Check applicable box(es) to indicate how stock was acquired: (1) ☒ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:		
E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐		

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year	1	14,814.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	
5	Stock basis before distributions. Add lines 1, 2, and 4	5	14,814.
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	14,814.
8a	Non deductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	14,814.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	6,838.
12	Debt basis restoration (see net increase in instructions for line 23)	12	0.
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	6,838.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	7,976.

Part II Shareholder Debt Basis

Section A—Amount of Debt (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☒ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year	0.			0.
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17	0.			0.
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18	0.			0.

Part II Shareholder Debt Basis (continued)**Section B—Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year	0.			0.
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				0.
24 Debt basis before repayment. Add lines 21, 22, and 23	0.			0.
25 Divide line 24 by line 18	1.0000			
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	0.			0.
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				0.
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-	0.			0.
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				0.
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-	0.			0.

Section C—Gain on Loan Repayment

32 Repayment. Enter the amount from line 19			
33 Nontaxable repayments. Enter the amount from line 26			
34 Reportable gain. Subtract line 33 from line 32			

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	6,838.	0.	6,838.		0.
36 Net rental real estate loss		0.	0.		0.
37 Other net rental loss		0.	0.		0.
38 Net capital loss		0.	0.		0.
39 Net section 1231 loss		0.	0.		0.
40 Other loss		0.	0.		0.
41 Section 179 deductions		0.	0.		0.
42 Charitable contributions		0.	0.		0.
43 Investment interest expense		0.	0.		0.
44 Section 59(e)(2) expenditures		0.	0.		0.
45 Other deductions		0.	0.		0.
46 Foreign taxes paid or accrued		0.	0.		0.
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	6,838.	0.	6,838.	0.	0.

IRC Regulation 1.1367-1

► Attach to your income tax return

Name(s) Shown on Return	Identification Number
MICHAEL A PULTORAK	
Name of S corporation	Employer ID number
MICHAEL ANTHONY PULTORAK PLLC	

Tax Year: 2025

Election to Reduce Basis by Items of Loss or Deduction Before Reducing Basis by Nondeductible Expenses and Certain Oil and Gas Depletion

The taxpayer hereby elects, pursuant to Regulation 1.1367-1, to reduce basis by items of loss or deduction before nondeductible expenses and certain oil and gas depletion. The taxpayer agrees to carry over to the succeeding year the nondeductible, noncapital expenses and certain oil and gas depletion deduction that exceed stock and debt basis.



Additional Information From 2025 Federal Tax Return

Schedule F (KING LAKE RANCH): Profit or Loss from Farming
Other interest

Itemization Statement

Description	Amount
WALLACE-GRAPPLE RAKE	368.
Total	368.