FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS 2015

PROCESSED

FOR OFFICE USE ONLY:
FLORIDA COMMISSION ON ETHICS
JUL 01 2016
RECEIVED

**********AUTO**3-DIGIT 320 T1 P2 2
Josh Bryce Smith
County Commissioner District 2
Hamilton County
Elected Constitutional Officer
7060 NW 48th St
Jennings FL 32053-3166

ID Code
ID No. 235349
Conf. Code
Smith , Josh Bryce

CHECK IF THIS IS A FILING BY A CANDIDATE ☐

PART A -- NET WORTH

Please enter the value of your net worth as of December 31, 2015 or a more current date. [Note: Net worth is not calculated by subtracting your *reported* liabilities from your *reported* assets, so please see the instructions on page 3.]

My net worth as of June 26th, 20 16 was $ 94,000.

PART B -- ASSETS

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

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, whether owned or leased.

The aggregate value of my household goods and personal effects (described above) is $ [redacted]

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)	VALUE OF ASSET
Land SR 14 West / 1st Imp	16,000
[redacted]	
[redacted]	

PART C -- LIABILITIES

LIABILITIES IN EXCESS OF $1,000 (See instructions on page 4):

NAME AND ADDRESS OF CREDITOR		AMOUNT OF LIABILITY
House 7060 NW 48th ST	First federal of Valdosta	123,000
VW CAR	VW Credit	2,000
KIA	Ally financial	41,000
Polaris Ranger	First federal of Valdosta	12,000

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

(Continued on reverse side)

PART D -- 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 2015 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 2015 federal income tax return and all W2's, schedules, and attachments.
[If you check this box and attach a copy of your 2015 tax return, you need not complete the remainder of Part D.]

PRIMARY SOURCES OF INCOME (See instructions on page 5):

NAME OF SOURCE OF INCOME EXCEEDING $1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT
Windstream Corp	206 White Ave Live Oak FL	

SECONDARY SOURCES OF INCOME [Major customers, clients, etc., of businesses owned by reporting person--see instructions on page 5]:

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART E -- INTERESTS IN SPECIFIED BUSINESSES [Instructions on page 6]

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2	BUSINESS ENTITY # 3
NAME OF BUSINESS ENTITY			
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

PART F - TRAINING

For officers required to complete annual ethics training pursuant to section 112.3142, F.S.

☑ **I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.**

OATH

I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate, and complete.

Josh Smith

SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

STATE OF FLORIDA
COUNTY OF Hamilton

Sworn to (or affirmed) and subscribed before me this 29th day of June, 2016 by Josh Smith.

Vanessa Hill

(Signature of Notary Public--State of Florida)

(Print, Type, or Stamp Commissioned Name of Notary Public)

VANESSA HILL
NOTARY PUBLIC
STATE OF FLORIDA
Comm# FF203938
Expires 2/26/2019

Personally Known ✓ OR Produced Identification

Type of Identification Produced _____

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 6 in accordance with Art. II, Sec. 8, Florida Constitution, Section 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

Signature _____ Date _____

Preparation of this form by a CPA or attorney does not relieve the filer of the responsibility to sign the form under oath.

IF ANY OF PARTS A THROUGH E ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE ☐

Form **W-2 Wage and Tax Statement** 2015

c Employer's name, address, and ZIP code
WINDSTREAM FLORIDA, INC.
4001 N RODNEY PARHAM ROAD
LITTLE ROCK AR 72212

e Employee's name, address, and ZIP code
JOSHUA B SMITH
7060 NW 48TH ST
JENNINGS FL 32053

b Employer identification number (EIN): 59-0717786

a Employee's social security number: [redacted]

7 Social security tips		1 Wages, tips, other compensation: 54291.12	2 Federal income tax withheld: 8264.66
8 Allocated tips		3 Social security wages: 59655.83	4 Social security tax withheld: 3698.66
9		5 Medicare wages and tips: 59655.83	6 Medicare tax withheld: 865.01
10 Dependent care benefits		11 Nonqualified plans	12a See instructions for box 12: C 7.94
13 Statutory employee:	Retirement plan: X	Third-party sick pay:	14 Other: EMPLID: 0115416
			12b: D 5364.71
			12c: DD 8897.46
			12d:

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Copy B-To Be Filed With Employee's FEDERAL Tax Return

This information is being furnished to the Internal Revenue Service.

OMB No. 1545-0008

Dept. of the Treasury - IRS
Visit the IRS website at *www.irs.gov/efile*.

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

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Copy C-For EMPLOYEE'S RECORDS (See *Notice to Employee* on the back of Copy B.)

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OMB No. 1545-0008

Dept. of the Treasury - IRS

FORM # LW28700

Copy B—To Be Filed With Employee's FEDERAL Tax Return.

41-0852411
OMB No. 1545-0008

a Employee's soc. sec. no.	1 Wages, tips, other comp.	2 Federal income tax withheld
[redacted]	25905.68	1730.50
b Employer ID number (EIN)	3 Social security wages	4 Social security tax withheld
596000628	26706.87	1655.84
	5 Medicare wages and tips	6 Medicare tax withheld
	26706.87	387.31

c Employer's name, address, and ZIP code
HAMILTON COUNTY BCC
207 N.E. 1ST STREET
JASPER FL 32052

d Control number
265

e Employee's name, address, and ZIP code — Suff.
JOSHUA B SMITH
7060 NW 48TH ST

JENNINGS FL 32053

7 Social security tips	8 Allocated tips	9
.00	.00	
10 Dependent care benefits	11 Nonqualified plans	12a Code See inst. for box 12
.00	.00	DD 10293.52
13 Statutory employee	14 Other	12b Code
	FRS 801.19	
Retirement plan: X		12c Code
Third-party sick pay		12d Code

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Form W-2 Wage and Tax Statement **2015** Dept. of the Treasury -- IRS
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Form W-2 Wage and Tax Statement **2015** Dept. of the Treasury -- IRS
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Form W-2 Wage and Tax Statement **2015** Dept. of the Treasury -- IRS

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Form W-2 Wage and Tax Statement **2015** Dept. of the Treasury -- IRS

L4UP 5205

Notice to Employee

Do you have to file? Refer to the Form 1040 Instructions to determine if you are required to file a tax return. Even if you do not have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2015 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You cannot take the EIC if your investment income is more than the specified amount for 2015 or if income is earned for services provided while you were an inmate at a penal institution. For 2015 income limits and more information, visit *www.irs.gov/eitc*. Also see Pub. 596, Earned Income Credit. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.**

Clergy and religious workers. If you are not subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but are not the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 1-800-772-1213. You also may visit the SSA at *www.socialsecurity.gov*.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. **The amount reported with code DD is not taxable.**

Credit for excess taxes. If you had more than one employer in 2015 and more than $7,347 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. If you had more than one railroad employer and more than $4,321.80 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

(Also see *Instructions for Employee*, on back of copy C.)

Instructions for Employee (Also see *Notice to Employee*, on back of copy B.)

Box 1. Enter this amount on the wages line of your tax return.

Box 2. Enter this amount on the federal income tax withheld line of your tax return.

Box 5. You may be required to report this amount on Form 8959, Additional Medicare Tax. See the 2015 Form 1040 instructions to determine if you must file Form 8959 and to see how to complete Form 8959.

Box 6. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, plus any of the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above $200,000.

Box 8. This amount is **not** a deduction to box 1, box 3, or box 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount in box 8 if you did not receive that much tips received (tip amount in box 8 minus any excess tips you reported to your employer). Using Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts you elected to defer). Complete Form 2441, Part III, to compute any taxable and nontaxable amounts. See the Form 1040 instructions for line 64 (Form 1040A, line 30; Form 1040EZ, line 8) to see if you can take the credit for child and dependent care expenses.

Box 11. This amount is reported in box 1. It is a distribution or payment from a nonqualified deferred compensation or nongovernmental section 457 plan that you received in 2015 and/or 5% of a prior year amount under a nonqualified section 457 plan that became taxable for social security and Medicare taxes this year because there is no substantial risk of forfeiture of your right to the deferred amount. This box should not be used if you had a deferral and a distribution in the same calendar year.

If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62, 65, or 70 in the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of $18,000 ($12,500 if you only have SIMPLE plans; $21,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to $18,000. Deferrals under code H are limited to $7,000.

However, if you are at least age 50 in 2015, your employer may have allowed an additional deferral of up to $6,000 ($2,500 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Any part or all of the overall elective deferral limit must be included in income. See the Wages, Salaries, Tips, etc. line instructions for Form 1040.

Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service, or you were affected by special tax relief for victims of disasters declared in certain federally declared disaster areas. For the year(s) and limit(s) involved, see Pub. 571.

A—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040, line 60. See "Other Taxes" in the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040, line 60. See "Other Taxes" in the Form 1040 instructions.

C—The cost of group-term life insurance over $50,000 (included in boxes 1, 3, and 5). The cost is an estimate for social security and Medicare taxes. See Pub. 15-B for how to figure the cost. Do not include this amount on your tax return.

D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 403(b) salary reduction agreement.

F—Elective deferrals under a section 408(k)(6) salary reduction SEP.

G—Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See "Adjusted Gross Income" in the Form 1040 instructions for how to deduct.

J—Nontaxable sick pay. Information only, not included in boxes 1, 3, or 5.

K—20% excise tax on excess golden parachute payments. See "Other Taxes" in the Form 1040 instructions.

L—Substantiated employee business expense reimbursements (nontaxable).

M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over $50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over $50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5).

Q—Nontaxable combat pay. See the instructions for Form 1040 or Form 1040A for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).

T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525 and instructions for Schedule D (Form 1040) for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 409A nonqualified deferred compensation plan.

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See "Other Taxes" in the Form 1040 instructions.

AA—Designated Roth contributions under a section 401(k) plan.

BB—Designated Roth contributions under a section 403(b) plan.

DD—Cost of employer-sponsored health coverage. **The amount reported with Code DD is not taxable.**

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590, Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

Note. Keep **Copy C** of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help **protect your social security benefits,** keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.