# FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS 2017

CONFIDENTIAL

PROCESSED

FOR OFFICE USE ONLY:
FLORIDA
COMMISSION ON ETHICS
JUN 07 2018
RECEIVED


*******AUTO**ALL FOR AADC 320 T1 P188
Brian Newell Lamb
Sheriff
Lafayette County
Elected Constitutional Officer
[redacted]
[redacted]


ID Code
ID No. 226068
Conf. Code C
Lamb, Brian Newell

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, 2017 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 December, 20 17 was $ 557,540.

## 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 $ 40,000

**ASSETS INDIVIDUALLY VALUED AT OVER $1,000:**

| DESCRIPTION OF ASSET (specific description is required - see instructions p.4) | VALUE OF ASSET |
|---|---|
| Home and 8.5 acre [redacted] (140,633) [redacted] (30,850) | 171,483 |
| TD Ameritrade, American Funds, First Federal | 281,887 |
| 2014 Buick Enclave (7,000), 2005 Chevrolet Silverado (10,000), 2005 Ford 250 (10,000) | 27,000 |
| 1988 Pro-line Boat (5,000), 5411 John Deer Wheel Loader (38,000), 2014 Chevrolet (4170) | 37,170 |

## PART C -- LIABILITIES

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

| NAME AND ADDRESS OF CREDITOR | AMOUNT OF LIABILITY |
|---|---|
| N/A | |
| | |
| | |
| | |

**JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:**

| NAME AND ADDRESS OF CREDITOR | AMOUNT OF LIABILITY |
|---|---|
| N/A | |
| | |
| | |



(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 2017 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 2017 federal income tax return and all W2's, schedules, and attachments.
[If you check this box and attach a copy of your 2017 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 |
|---|---|---|
| | | |
| | | |

**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 | N/A | N/A | N/A |
| 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:

Brian N. Lamb
**SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE**

STATE OF FLORIDA
COUNTY OF Lafayette

Sworn to (or affirmed) and subscribed before me this 1st day of June, 2018 by Brian N. Lamb

Donna M. Dennis
(Signature of Notary Public--State of Florida)

DONNA M. DENNIS
MY COMMISSION # GG 162143
EXPIRES: March 21, 2022
Bonded Thru Notary Public Underwriters

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

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** ☐

Client copy

Form **1040** Department of the Treasury—Internal Revenue Service (99)

# U.S. Individual Income Tax Return

**2017** | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning , ending

See separate instructions.

| Your first name | M.I. | Last name | Suffix | Your social security number |
|---|---|---|---|---|
| BRIAN | N | LAMB | | [redacted] |
| If a joint return, spouse's first name | M.I. | Last name | Suffix | Spouse's social security number |
| [redacted] | A | LAMB | | [redacted] |

Home address (number and street). If you have a P.O. box, see instructions. [redacted] | Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

[redacted]

Foreign country name | Foreign province/state/county | Foreign postal code

**Presidential Election Campaign**
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

## Filing Status

Check only one box.

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ First name Last name
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ First name Last name SSN
5 ☐ Qualifying widow(er) (see instructions)

## Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☒ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

| (1) First name / Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) ✓ if child under age 17 qualifying for child tax credit (see instructions) |
|---|---|---|---|
| [redacted] LAMB | [redacted] | SON | ☐ |
| LAMB | | SON | ☒ |
| | | | ☐ |
| | | | ☐ |

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you: 2
- did not live with you due to divorce or separation (see instructions): 0

Dependents on 6c not entered above: 0

Add numbers on lines above ▶: 4

d Total number of exemptions claimed

## 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 W-2, see instructions.

| | | | |
|---|---|---|---|
| 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 | 195,261 |
| 8a | **Taxable** interest. Attach Schedule B if required | 8a | 6,782 |
| b | **Tax-exempt** interest. **Do not** include on line 8a (8b) | | |
| 9a | Ordinary dividends. Attach Schedule B if required | 9a | 4,146 |
| b | Qualified dividends (9b) 2,309 | | |
| 10 | Taxable refunds, credits, or offsets of state and local income taxes | 10 | |
| 11 | Alimony received | 11 | |
| 12 | Business income or (loss). Attach Schedule C or C-EZ | 12 | |
| 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐ | 13 | 900 |
| 14 | Other gains or (losses). Attach Form 4797 | 14 | |
| 15a | IRA distributions (15a) b Taxable amount | 15b | |
| 16a | Pensions and annuities (16a) b Taxable amount | 16b | |
| 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 | 27 |
| 18 | Farm income or (loss). Attach Schedule F | 18 | -13,068 |
| 19 | Unemployment compensation | 19 | |
| 20a | Social security benefits (20a) b Taxable amount | 20b | |
| 21 | Other income. List type and amount SCHEDULE K-1 - OTHER INCOME | 21 | 34 |
| 22 | Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ | 22 | 194,082 |

## Adjusted Gross Income

| | | | |
|---|---|---|---|
| 23 | Educator expenses (23) | | |
| 24 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ (24) | | |
| 25 | Health savings account deduction. Attach Form 8889 (25) | | |
| 26 | Moving expenses. Attach Form 3903 (26) | | |
| 27 | Deductible part of self-employment tax. Attach Schedule SE (27) | | |
| 28 | Self-employed SEP, SIMPLE, and qualified plans (28) | | |
| 29 | Self-employed health insurance deduction (29) | | |
| 30 | Penalty on early withdrawal of savings (30) | | |
| 31a | Alimony paid b Recipient's SSN ▶ (31a) | | |
| 32 | IRA deduction (32) | | |
| 33 | Student loan interest deduction (33) | | |
| 34 | Tuition and fees. Attach Form 8917 (34) | | |
| 35 | Domestic production activities deduction. Attach Form 8903 (35) | | |
| 36 | Add lines 23 through 35 RFST. 10,000. | 36 | 10,000 |
| 37 | Subtract line 36 from line 22. This is your **adjusted gross income** ▶ | 37 | 184,082 |

| | | | | | |
|---|---|---|---|---|---|
| **Tax and Credits** | 38 | Amount from line 37 (adjusted gross income) | | 38 | 184,082 |
| | 39a | Check if: ☐ You were born before January 2, 1953, ☐ Blind. ☐ Spouse was born before January 2, 1953, ☐ Blind. } Total boxes checked ▶ 39a | | | |
| | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here. ▶ 39b ☐ | | | |
| Standard Deduction for— • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $6,350 Married filing jointly or Qualifying widow(er), $12,700 Head of household, $9,350 | 40 | **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) | | 40 | 15,744 |
| | 41 | Subtract line 40 from line 38 | | 41 | 168,338 |
| | 42 | **Exemptions.** If line 38 is $156,900 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions | | 42 | 16,200 |
| | 43 | **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | | 43 | 152,138 |
| | 44 | **Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ | | 44 | 29,211 |
| | 45 | **Alternative minimum tax** (see instructions). Attach Form 6251 | | 45 | |
| | 46 | Excess advance premium tax credit repayment. Attach Form 8962 | | 46 | |
| | 47 | Add lines 44, 45, and 46 ▶ | | 47 | 29,211 |
| | 48 | Foreign tax credit. Attach Form 1116 if required | 5 | | |
| | 49 | Credit for child and dependent care expenses. Attach Form 2441 | | | |
| | 50 | Education credits from Form 8863, line 19 | | | |
| | 51 | Retirement savings contributions credit. Attach Form 8880 | | | |
| | 52 | Child tax credit. Attach Schedule 8812, if required | | | |
| | 53 | Residential energy credits. Attach Form 5695 | | | |
| | 54 | Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ | | | |
| | 55 | Add lines 48 through 54. These are your **total credits** | | 55 | 5 |
| | 56 | Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶ | | 56 | 29,206 |
| **Other Taxes** | 57 | Self-employment tax. Attach Schedule SE | | 57 | |
| | 58 | Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 | | 58 | |
| | 59 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | | 59 | |
| | 60a | Household employment taxes from Schedule H | | 60a | |
| | b | First-time homebuyer credit repayment. Attach Form 5405 if required | | 60b | |
| | 61 | Health care: individual responsibility (see instructions) Full-year coverage ☒ | | 61 | |
| | 62 | Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s) | | 62 | |
| | 63 | Add lines 56 through 62. This is your **total tax** ▶ | | 63 | 29,206 |
| **Payments** | 64 | Federal income tax withheld from Forms W-2 and 1099 | 33,711 | | |
| | 65 | 2017 estimated tax payments and amount applied from 2016 return | | | |
| If you have a qualifying child, attach Schedule EIC. | 66a | **Earned income credit (EIC)** | | | |
| | b | Nontaxable combat pay election 66b | | | |
| | 67 | Additional child tax credit. Attach Schedule 8812 | | | |
| | 68 | American opportunity credit from Form 8863, line 8 | | | |
| | 69 | Net premium tax credit. Attach Form 8962 | | | |
| | 70 | Amount paid with request for extension to file | | | |
| | 71 | Excess social security and tier 1 RRTA tax withheld | | | |
| | 72 | Credit for federal tax on fuels. Attach Form 4136 | | | |
| | 73 | Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐ | | | |
| | 74 | Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶ | | 74 | 33,711 |
| **Refund** | 75 | If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid** | | 75 | 4,505 |
| | 76a | Amount of line 75 you want **refunded to you**. If Form 8888 is attached, check here. ▶ ☐ | | 76a | 4,505 |
| Direct deposit? See instructions. | ▶ b | Routing number [redacted] ▶ c Type: ☒ Checking ☐ Savings | | | |
| | ▶ d | Account number [redacted] | | | |
| | 77 | Amount of line 75 you want **applied to your 2018 estimated tax** ▶ | | | |
| **Amount You Owe** | 78 | **Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶ | | 78 | |
| | 79 | Estimated tax penalty (see instructions) | | | |

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☒ **No**

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

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

| Your signature | Date | Your occupation | Daytime phone number |
|---|---|---|---|
| | | SHERIFF | |
| Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation [redacted] | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☒ if self-employed | PTIN |
|---|---|---|---|---|
| KENNETH J LEE JR CPA | KENNETH J LEE JR, CPA | 4/3/18 | | P01216267 |

Firm's name ▶ KENNETH J LEE JR CPA Firm's EIN ▶

Firm's address ▶ 116 HELVENSTON ST SE Phone no. 386-364-7005

LIVE OAK FL 32064

**SCHEDULE A (Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

# Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

OMB No. 1545-0074

**2017**

Attachment Sequence No. **07**

Name(s) shown on Form 1040: BRIAN N & [redacted] LAMB

Your social security number: [redacted]

| | | | | | |
|---|---|---|---|---|---|
| **Medical and Dental Expenses** | **Caution:** Do not include expenses reimbursed or paid by others. | | | | |
| | 1 Medical and dental expenses (see instructions) | 1 | | | |
| | 2 Enter amount from Form 1040, line 38 . . 2 184,082 | | | | |
| | 3 Multiply line 2 by 7.5% (0.075) | 3 | 13,806 | | |
| | 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | | 4 | |
| **Taxes You Paid** | 5 State and local (**check only one box**): | | | | |
| | a ☐ Income taxes, **or** | 5 | 1,700 | | |
| | b ☒ General sales taxes | | | | |
| | 6 Real estate taxes (see instructions) | 6 | 1,436 | | |
| | 7 Personal property taxes | 7 | | | |
| | 8 Other taxes. List type and amount ▶ | 8 | | | |
| | 9 Add lines 5 through 8 | | | 9 | 3,136 |
| **Interest You Paid** | 10 Home mortgage interest and points reported to you on Form 1098 | 10 | | | |
| | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ | | | | |
| | Name | | | | |
| **Note.** Your mortgage interest deduction may be limited (see instructions). | Address | | | | |
| | TIN | 11 | | | |
| | 12 Points not reported to you on Form 1098. See instructions for special rules | 12 | | | |
| | 13 Mortgage insurance premiums (see instructions) | 13 | | | |
| | 14 Investment interest. Attach Form 4952 if required. See instructions. | 14 | | | |
| | 15 Add lines 10 through 14 | | | 15 | |
| **Gifts to Charity** | 16 Gifts by cash or check. If you made any gift of $250 or more, see instructions | 16 | 12,608 | | |
| If you made a gift and got a benefit for it, see instructions. | 17 Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500 | 17 | | | |
| | 18 Carryover from prior year | 18 | | | |
| | 19 Add lines 16 through 18 | | | 19 | 12,608 |
| **Casualty and Theft Losses** | 20 Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions | | | 20 | |
| **Job Expenses and Certain Miscellaneous Deductions** | 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ▶ | 21 | | | |
| | 22 Tax preparation fees | 22 | 200 | | |
| | 23 Other expenses—investment, safe deposit box, etc. List type and amount ▶ INVESTMENT EXPENSE | 23 | 1,524 | | |
| | 24 Add lines 21 through 23 | 24 | 1,724 | | |
| | 25 Enter amount from Form 1040, line 38 . . 25 184,082 | | | | |
| | 26 Multiply line 25 by 2% (0.02) | 26 | 3,682 | | |
| | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | | 27 | |
| **Other Miscellaneous Deductions** | 28 Other—from list in instructions. List type and amount ▶ | | | 28 | |
| **Total Itemized Deductions** | 29 Is Form 1040, line 38, over $156,900? | | | | |
| | ☒ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. | | | 29 | 15,744 |
| | ☐ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | | | | |
| | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐ | | | | |

**SCHEDULE B**
**(Form 1040A or 1040)**
(Rev. October 2017)
Department of the Treasury
Internal Revenue Service (99)

# Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040
▶ Go to *www.irs.gov/ScheduleB* for instructions and the latest information.

OMB No. 1545-0074
**2017**
Attachment Sequence No. **08**

Name(s) shown on return: BRIAN N & [redacted] LAMB

Your social security number: [redacted]

## Part I Interest

(See instructions and the instructions for Form 1040A, or Form 1040, line 8a.)

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

| | | Amount |
|---|---|---|
| 1 | List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶ | |
| | FIRST FEDERAL | 12 |
| | AMERITRADE | 6,625 |
| | FROM SCHEDULE K-1 | 145 |
| 2 | Add the amounts on line 1 | 6,782 |
| 3 | Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 | |
| 4 | Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶ | 6,782 |

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

## Part II Ordinary Dividends

(See instructions and the instructions for Form 1040A, or Form 1040, line 9a.)

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

| | | Amount |
|---|---|---|
| 5 | List name of payer ▶ | |
| | AMERITRADE | 3,920 |
| | FROM SCHEDULE K-1 | 226 |
| 6 | Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶ | 4,146 |

**Note:** If line 6 is over $1,500, you must complete Part III.

## Part III Foreign Accounts and Trusts

(See instructions.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

| | | Yes | No |
|---|---|---|---|
| 7a | At any time during 2017, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions | | X |
| | If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements | | |
| b | If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶ | | |
| 8 | During 2017, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions | | X |

**SCHEDULE D (Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

# Capital Gains and Losses

► Attach to Form 1040 or Form 1040NR.
► Go to *www.irs.gov/ScheduleD* for instructions and the latest information.
► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2017**

Attachment Sequence No. **12**

Name(s) shown on return: BRIAN N & [redacted] LAMB

Your social security number: [redacted]

## Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|---|---|---|---|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked . . . . . | | | | |
| 2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked . . . . . | | | | |
| 3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked . . . . . | | | | |

| | | | |
|---|---|---|---|
| 4 | Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . | 4 | |
| 5 | Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . . | 5 | |
| 6 | Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions . . . . . | 6 | ( ) |
| 7 | **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . . | 7 | |

## Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|---|---|---|---|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . | 2,663 | 2,557 | | 106 |
| 8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked . . . . . | | | | |
| 9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked . . . . . | 6,000 | 5,740 | -209 | 51 |
| 10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked . . . . . | | | | |

| | | | |
|---|---|---|---|
| 11 | Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . . | 11 | 9 |
| 12 | Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . | 12 | |
| 13 | Capital gain distributions. See the instructions . . . . . | 13 | 734 |
| 14 | Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions . . . . . | 14 | ( ) |
| 15 | **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . . | 15 | 900 |

## Part III Summary

| | | | |
|---|---|---|---|
| 16 | Combine lines 7 and 15 and enter the result . . . . . | 16 | 900 |
| | • If line 16 is a **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.<br>• If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.<br>• If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. | | |
| 17 | Are lines 15 and 16 **both** gains?<br>[X] **Yes.** Go to line 18.<br>[ ] **No.** Skip lines 18 through 21, and go to line 22. | | |
| 18 | If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶ | 18 | |
| 19 | If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶ | 19 | 196 |
| 20 | Are lines 18 and 19 **both** zero or blank?<br>[ ] **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Don't** complete lines 21 and 22 below.<br>[X] **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below. | | |
| 21 | If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:<br>• The loss on line 16 or<br>• ($3,000), or if married filing separately, ($1,500) . . . . . | 21 | ( ) |
| | **Note:** When figuring which amount is smaller, treat both amounts as positive numbers. | | |
| 22 | Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?<br>[ ] **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).<br>[ ] **No.** Complete the rest of Form 1040 or Form 1040NR. | | |

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side: BRIAN N & [redacted] LAMB

Social security number or taxpayer identification number: [redacted]

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

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

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

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

- ☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☒ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ **(F)** Long-term transactions not reported to you on Form 1099-B

| 1 (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions | (g) Amount of adjustment | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|---|---|---|---|---|---|---|---|
| NAVIOS MARITIME | 04/12/2013 | 12/21/2017 | 6,000 | 5,740 | D | -209 | 51 |
| | | | | | | | |
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| | | | | | | | |
| 2 **Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶ | | | 6,000 | 5,740 | | -209 | 51 |

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

# US Schedule D — Schedule D Tax Worksheet — 2017

**Name:** BRIAN N & [redacted] LAMB **SSN:** [redacted]

| | | | | | |
|---|---|---|---|---|---|
| 1 | Taxable income from Form 1040, line 43, Form 1040NR, line 41, Form 1040A, line 27, or from the Foreign Earned Income Tax Worksheet | | | | 152,138 |
| 2 | Qualified dividends from Form 1040, line 9b, Form 1040A, line 9b, or Form 1040NR, line 10b | 2,309 | | | |
| 3 | Line 4g of Form 4952 | | | | |
| 4 | Line 4e of Form 4952 | | | | |
| 5 | Subtract line 4 from line 3 | | | | |
| 6 | Subtract line 5 from line 2. If -0- or less, enter -0- | | 2,309 | | |
| 7 | Smaller of line 15 or line 16 of Schedule D | 900 | | | |
| 8 | Smaller of line 3 or line 4 | | | | |
| 9 | Subtract line 8 from line 7. If -0- or less, enter -0- | | 900 | | |
| 10 | Add lines 6 and 9 | | | 3,209 | |
| 11 | Add lines 18 and 19 of Schedule D | | 196 | | |
| 12 | Smaller of line 9 or line 11 | | | 196 | |
| 13 | Subtract line 12 from line 10. If -0- or less, -0- | | | | 3,013 |
| 14 | Subtract line 13 from line 1. If -0- or less, -0- | | | | 149,125 |
| 15 | $75,900 if married filing jointly or qualifying widow(er); $37,950, if single or married filing separately; $50,800 if head of household | | 75,900 | | |
| 16 | Smaller of line 1 or line 15 | | | 75,900 | |
| 17 | Smaller of line 14 or line16 | | | 75,900 | |
| 18 | Subtract line 10 from line 1. If -0- or less, -0- | | 148,929 | | |
| 19 | Larger of line 17 or line 18 | | | 148,929 | |
| 20 | Subtract line 17 from line 16. This line is taxed at 0% | | | | |

**If lines 1 and 16 are the same, skip lines 21 through 41 and go to line 42.**
**Otherwise, go to line 21.**

| | | | | | |
|---|---|---|---|---|---|
| 21 | Smaller of line 1 or line 13 | | 3,013 | | |
| 22 | Amount from line 20 | | | | |
| 23 | Subtract line 22 from line 21 | | 3,013 | | |
| 24 | $418,400 if single; $235,350 if married filing separately; $470,700 if married filing jointly or qualifying widow(er); or $444,550 if head of household | | 470,700 | | |
| 25 | Smaller of line 1 or line 24 | | 152,138 | | |
| 26 | Add lines 19 and 20 | | 148,929 | | |
| 27 | Subtract line 26 from line 25 | | 3,209 | | |
| 28 | Smaller of line 23 or line 27 | | | 3,013 | |
| 29 | Multiply line 28 by 15% | | | | 452 |
| 30 | Add lines 22 and 28 | | 3,013 | | |

**If lines 1 and 30 are the same, skip lines 31 through 41 and go to line 42.**
**Otherwise, go to line 31.**

| | | | | | |
|---|---|---|---|---|---|
| 31 | Subtract line 30 from line 21 | | | | |
| 32 | Multiply line 31 by 20% | | | | |

**If Schedule D, line 19, is zero, skip lines 33 through 38 and go to line 39.**
**Otherwise, go to line 33.**

| | | | | | |
|---|---|---|---|---|---|
| 33 | Smaller of line 9 above or Schedule D, line 19 | | 196 | | |
| 34 | Add lines 10 and 19 | 152,138 | | | |
| 35 | Amount from line 1 | 152,138 | | | |
| 36 | Subtract line 35 from line 34. If -0- or less, -0- | | | | |
| 37 | Subtract line 36 from line 33. If -0- or less, -0- | | | 196 | |
| 38 | Multiply line 37 by 25% | | | | 49 |

**If Schedule D, line 18, is zero, skip lines 39 through 41 and go to line 42.**
**Otherwise, go to line 39.**

| | | | | | |
|---|---|---|---|---|---|
| 39 | Add lines 19, 20, 28, 31 and 37 | | | | |
| 40 | Subtract line 39 from line 1 | | | | |
| 41 | Multiply line 40 by 28% | | | | |
| 42 | Tax on line 19 amount | | | | 28,710 |
| 43 | Add lines 29, 32, 38, 41, and 42 | | | | 29,211 |
| 44 | Tax on line 1 amount | | | | 29,512 |
| 45 | **Tax on all taxable income.** Smaller of lines 43 or 44 | | | | 29,211 |

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**SCHEDULE E (Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

# Supplemental Income and Loss

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

▶ Attach to Form 1040, 1040NR, or Form 1041.

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

OMB No. 1545-0074

**2017**

Attachment Sequence No. **13**

Name(s) shown on return

BRIAN N & [redacted] LAMB

Your social security number

[redacted]

**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** or **C-EZ** (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 2017 that would require you to file Form(s) 1099? (see instructions) . . . ☐ Yes ☒ No

B If "Yes," did you or will you file required Forms 1099? . . . . . ☐ Yes ☐ No

| | |
|---|---|
| 1a | Physical address of each property (street, city, state, ZIP code) |
| A | |
| B | |
| C | FROM K-1 NEW YORK NY 10019- |

| 1b | Type of Property (from list below) |
|---|---|
| A | |
| B | |
| C | 6 |

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 | | | ☐ |
| 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: | | Properties: A | B | C |
|---|---|---|---|---|
| 3 | Rents received | 3 | | | |
| 4 | Royalties received | 4 | | | 8 |
| **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 | | | 2 |
| 19 | Other (list) ▶ | 19 | | | |
| 20 | Total expenses. Add lines 5 through 19 | 20 | | | 2 |
| 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 | | | 6 |
| 22 | Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions) | 22 | ( ) | ( ) | ( ) |

| | | | | |
|---|---|---|---|---|
| 23a | Total of all amounts reported on line 3 for all rental properties | 23a | | |
| b | Total of all amounts reported on line 4 for all royalty properties | 23b | 8 | |
| 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 | 2 | |
| e | Total of all amounts reported on line 20 for all properties | 23e | 2 | |
| 24 | **Income.** Add positive amounts shown on line 21. **Do not** include any losses | 24 | | 6 |
| 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, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 | 26 | | 6 |

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

BRIAN N & [redacted] LAMB [redacted]

**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 from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** 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, excess farm loss, 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 any amount is not at risk |
|---|---|---|---|---|---|
| A | ARES MANAGEMENT LP | P | ☐ | [redacted] | ☐ |
| B | APOLLO GLOBAL MANAGEMENT LLC | P | ☐ | [redacted] | ☐ |
| C | KKR & CO LP | P | ☐ | [redacted] | ☐ |
| D | | | ☐ | | ☐ |

| | Passive Income and Loss | | Nonpassive Income and Loss | | |
|---|---|---|---|---|---|
| | (f) Passive loss allowed (attach **Form 8582** if required) | (g) Passive income from **Schedule K-1** | (h) Nonpassive loss from **Schedule K-1** | (i) Section 179 expense deduction from **Form 4562** | (j) Nonpassive income from **Schedule K-1** |
| A | | | | | 4 |
| B | | | | | |
| C | | | | | 17 |
| D | | | | | |
| 29 a Totals | | | | | 21 |
| b Totals | | | | | |

| | | | |
|---|---|---|---|
| 30 | Add columns (g) and (j) of line 29a . . . . . | 30 | 21 |
| 31 | Add columns (f), (h), and (i) of line 29b . . . . . | 31 | ( ) |
| 32 | **Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below . . . . . | 32 | 21 |

## 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 | | | | |
| 34 a 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. Enter the result here and include in the total on line 41 below . . . . . | 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 Form 1040, line 17, or Form 1040NR, line 18 . . ▶ | 41 | 27 |
| 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 1120S), box 17, code V; 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 or Form 1040NR 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 (99)

# Profit or Loss From Farming

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

OMB No. 1545-0074
**2017**
Attachment Sequence No. **14**

Name of proprietor: BRIAN N LAMB

Social security number (SSN): [redacted]

A Principal crop or activity: FOREST PRODUCTS

B Enter code from Part IV: ► 113000

C Accounting method: [X] Cash [ ] Accrual

D Employer ID number (EIN), (see instr)

E Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on passive losses. [X] Yes [ ] No

F Did you make any payments in 2017 that would require you to file Form(s) 1099 (see instructions)? [ ] Yes [X] No

G If "Yes," did you or will you file required Forms 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 livestock and other resale items (see instructions) | 1a | | | | |
| b | Cost or other basis of 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 | |
| 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 2017 | 6a | | 6b Taxable amount | 6b | |
| c | If election to defer to 2018 is attached, check here ► [ ] | | | 6d Amount deferred from 2016 | 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 | |

## 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 | 492 |
| 13 | Custom hire (machine work) | 13 | | b | Other (land, animals, etc.) | 24b | |
| 14 | Depreciation and section 179 expense (see instructions) | 14 | 7,433 | 25 | Repairs and maintenance | 25 | 2,799 |
| 15 | Employee benefit programs other than on line 23 | 15 | | 26 | Seeds and plants | 26 | |
| 16 | Feed | 16 | | 27 | Storage and warehousing | 27 | |
| 17 | Fertilizers and lime | 17 | | 28 | Supplies | 28 | |
| 18 | Freight and trucking | 18 | | 29 | Taxes | 29 | 719 |
| 19 | Gasoline, fuel, and oil | 19 | 1,226 | 30 | Utilities | 30 | |
| 20 | Insurance (other than health) | 20 | | 31 | Veterinary, breeding, and medicine | 31 | |
| 21 | Interest: | | | 32 | Other expenses (specify): | | |
| a | Mortgage (paid to banks, etc.) | 21a | | a | TAX PREPARATION | 32a | 175 |
| b | Other | 21b | | b | | 32b | |
| 22 | Labor hired (less employment credits) | 22 | | c | | 32c | |
| | | | | d | | 32d | |
| | | | | e | | 32e | |
| | | | | f | AMORTIZATION | 32f | 224 |
| 33 | **Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ► | | | | | 33 | 13,068 |
| 34 | **Net farm profit or (loss).** Subtract line 33 from line 9 | | | | | 34 | -13,068 |

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2017? See instructions [ ] Yes [X] No

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

a [X] All investment is at risk. b [ ] Some investment is not at risk.

Form **4797**

Department of the Treasury
Internal Revenue Service

# Sales of Business Property

## (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Go to *www.irs.gov/Form4797* for instructions and the latest information.

OMB No. 1545-0184

**2017**

Attachment Sequence No. **27**

Name(s) shown on return: BRIAN N & [redacted] LAMB

Identifying number: [redacted]

1 Enter the gross proceeds from sales or exchanges reported to you for 2017 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . . 1

## Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

| 2 (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| FROM K-1 | | | | | | 9 |

| | | | |
|---|---|---|---|
| 3 | Gain, if any, from Form 4684, line 39 . . . . . | 3 | |
| 4 | Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . . | 4 | |
| 5 | Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . . | 5 | |
| 6 | Gain, if any, from line 32, from other than casualty or theft . . . . . | 6 | |
| 7 | Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . . | 7 | 9 |

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

| | | | |
|---|---|---|---|
| 8 | Nonrecaptured net section 1231 losses from prior years. See instructions . . . . . | 8 | |
| 9 | Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions . . . . . | 9 | |

## Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | | | |
|---|---|---|---|
| 11 | Loss, if any, from line 7 . . . . . | 11 | ( ) |
| 12 | Gain, if any, from line 7 or amount from line 8, if applicable . . . . . | 12 | |
| 13 | Gain, if any, from line 31 . . . . . | 13 | |
| 14 | Net gain or (loss) from Form 4684, lines 31 and 38a . . . . . | 14 | |
| 15 | Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . . | 15 | |
| 16 | Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . . | 16 | |
| 17 | Combine lines 10 through 16 . . . . . | 17 | |
| 18 | For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: | | |
| a | If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . . | 18a | |
| b | Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . . | 18b | |

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

# 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.

OMB No. 1545-0172
**2017**
Attachment Sequence No. **179**

| Name(s) shown on return | Business or activity to which this form relates | Identifying number |
|---|---|---|
| BRIAN N & [redacted] LAMB | SCHEDULE F | [redacted] |

**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 | 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 | 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 2016 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 2018. 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 | 1,830 |
| 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 2017 | 17 | 5,466 |
| 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 2017 Tax Year Using the General Depreciation System**

| | (a) Classification of property | (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 |
|---|---|---|---|---|---|---|---|
| 19 | a 3-year property | | | | | | |
| | b 5-year property | | | | | | |
| | c 7-year property | | 728 | 7 | MQ | 150 DB | 137 |
| | d 10-year property | | | | | | |
| | e 15-year property | | | | | | |
| | f 20-year property | | | | | | |
| | g 25-year property | | | 25 yrs. | | S/L | |
| | h Residential rental property | | | 27.5 yrs. | MM | S/L | |
| | | | | 27.5 yrs. | MM | S/L | |
| | i Nonresidential real property | | | 39 yrs. | MM | S/L | |
| | | | | | MM | S/L | |

**Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 20 | a Class life | | | | | S/L | |
| | b 12-year | | | 12 yrs. | | S/L | |
| | c 40-year | | | 40 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 | 7,433 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

**Part V** **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, 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 **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

| (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: | | | | | | | | |
| | | 0.0 | | | | | | |
| | | 0.0 | | | | | | |
| | | 0.0 | | | | | | |
| **27** Property used 50% or less in a qualified business use: | | | | | | | | |
| | | 0.0 | | | | S/L – | | |
| | | 0.0 | | | | S/L – | | |
| | | 0.0 | | | | S/L – | | |
| **28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 | | | | | | **28** | | |
| **29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 | | | | | | | **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 | | | | | | | | | | | | |
| | **Yes** | **No** | **Yes** | **No** | **Yes** | **No** | **Yes** | **No** | **Yes** | **No** | **Yes** | **No** |
| **34** Was the vehicle available for personal use during off-duty hours? | | | | | | | | | | | | |
| **35** Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| **36** Is another vehicle available for personal use? | | | | | | | | | | | | |

**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 2017 tax year (see instructions): | | | | | |
| REFORESTATION | 11/16/2017 | 18,835 | 194 | 7.0 | 224 |
| | | | | | |
| **43** Amortization of costs that began before your 2017 tax year | | | | **43** | |
| **44** **Total.** Add amounts in column (f). See the instructions for where to report | | | | **44** | 224 |

[redacted]

# W-2 DETAIL REPORT - 2017

| Employer | EIN | TP\|SP | Gross Wages | Federal With. | FICA | Medicare | St | State Wages | State With. | Locality | Local With. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| [redacted] | [redacted] | X | 95994 | 19579 | 6122 | 1432 | | | | | |
| LAFAYETTE COUNTY SHERIFF | 59-0945604 | X | 99267 | 14132 | 6514 | 1523 | | | | | |
| | | | 195261 | 33711 | 12636 | 2955 | | | | | |

[redacted]

# 2017 K-1 DETAIL REPORT

| Entity | P/S | Current Gain/ Loss | Loss Carry Forward | Allowed Gain/ Loss | Sch. B Interest | Short Term Capital Gains | Long Term Capital Gains | Sect. 1231 Gain | Sect. 179 | Rental Carryover Sch E | Rental Carryover 4797 | Passive Carryover Sch E | Passive Carryover 4797 | PTP Carryover Sch E | PTP Carryover 4797 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ARES MANAGEMENT | P | 4 | | 4 | 36 | | | | | | | | | | |
| APOLLO GLOBAL M | P | | | | 36 | | | | | | | | | | |
| KKR & CO LP | P | 17 | | 26 | 73 | | | 9 | | | | | | | |
| | | -- | | -- | --- | | | - | | | | | | | |
| | | 21 | | 30 | 145 | | | 9 | | | | | | | |

[redacted] 14131.78

| OMB No. 1545-0008 | 3 Social security wages 105062.22 | 4 Social security tax withheld 6513.82 |
|---|---|---|
| b Employer identification number [redacted] | 5 Medicare wages and tips 105062.22 | 6 Medicare tax withheld 1523.40 |

c Employer's name, address, and ZIP code
Lafayette County Sheriff's Office
PO Box 227

Mayo FL 32066

e Employee's first name and initial: Brian N | Last name: Lamb | Suff.

[redacted]

| d Control number | 7 Social security tips | 8 Allocated tips |
|---|---|---|
| 9 Verification code | 10 Dependent care benefits | 11 Nonqualified plans |

| 12a G 2600.00 | 14 Other FRS 3195.19 |
|---|---|
| 12b DD 8610.60 | |
| 12c | |
| 12d | |

13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐

| 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 |
|---|---|---|
| | | |

Form **W-2** Wage and Tax Statement **2017** **Copy C - For EMPLOYEE'S RECORDS.**

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.

[redacted] 99267.03 14131.78

| OMB No. 1545-0008 | 3 Social security wages 105062.22 | 4 Social security tax withheld 6513.82 |
|---|---|---|
| b Employer identification number [redacted] | 5 Medicare wages and tips 105062.22 | 6 Medicare tax withheld 1523.40 |

c Employer's name, address, and ZIP code
Lafayette County Sheriff's Office
PO Box 227

Mayo FL 32066

e Employee's first name and initial: Brian N | Last name: Lamb | Suff.

[redacted]

| d Control number | 7 Social security tips | 8 Allocated tips |
|---|---|---|
| 9 Verification code | 10 Dependent care benefits | 11 Nonqualified plans |

| 12a G 2600.00 | 14 Other FRS 3195.19 |
|---|---|
| 12b DD 8610.60 | |
| 12c | |
| 12d | |

13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐

| 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 |
|---|---|---|
| | | |

Form **W-2** Wage and Tax Statement **2017** Department of the Treasury-Internal Revenue Service

Copy 2 - To Be Filed With Employee's State, City, or Local Income Tax Return.

[redacted]

a Employee's SSN [redacted]

| OMB No. 1545-0008 | 1 Wages, tips, other compensation 95993.65 | 2 Federal income tax withheld 19578.59 |
|---|---|---|
| b Employer identification number [redacted] | 3 Social security wages 98739.25 | 4 Social security tax withheld 6121.82 |
| | 5 Medicare wages and tips 98739.25 | 6 Medicare tax withheld 1431.72 |

c Employer's name, address, and ZIP code [redacted] **REISSUED STATEMENT**

[redacted]

e Employee's first name and initial [redacted] | Last name: LAMB | Suff.

[redacted]

f Employee's address and ZIP code [redacted]

| d Control number | 7 Social security tips | 8 Allocated tips |
|---|---|---|
| 9 Verification code | 10 Dependent care benefits | 11 Nonqualified plans |

| 12a D 2745.60 | 14 Other GrpHealth 2891.85 |
|---|---|
| 12b | |
| 12c | |
| 12d | |

13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐

| 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 |
|---|---|---|
| | | |

Form **W-2** Wage and Tax Statement **2017** **Copy C - For EMPLOYEE'S RECORDS.**

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.

a Employee's SSN [redacted]

| OMB No. 1545-0008 | 1 Wages, tips, other compensation 95993.65 | 2 Federal income tax withheld 19578.59 |
|---|---|---|
| b Employer identification number [redacted] | 3 Social security wages 98739.25 | 4 Social security tax withheld 6121.82 |
| | 5 Medicare wages and tips 98739.25 | 6 Medicare tax withheld 1431.72 |

c Employer's name, address, and ZIP code [redacted] **REISSUED STATEMENT**

[redacted]

e Employee's first name and initial [redacted] | Last name: LAMB | Suff.

[redacted]

f Employee's address and ZIP code [redacted]

| d Control number | 7 Social security tips | 8 Allocated tips |
|---|---|---|
| 9 Verification code | 10 Dependent care benefits | 11 Nonqualified plans |

| 12a D 2745.60 | 14 Other GrpHealth 2891.85 |
|---|---|
| 12b | |
| 12c | |
| 12d | |

13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐

| 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 |
|---|---|---|
| | | |

Form **W-2** Wage and Tax Statement **2017** Department of the Treasury-Internal Revenue Service

Copy 2 - To Be Filed With Employee's State, City, or Local Income Tax Return.