FORM 6 — FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS — 2018

FOR OFFICE USE ONLY:
FLORIDA
COMMISSION ON ETHICS
JUN 12 2019
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CONFIDENTIAL

PROCESSED

********AUTO**ALL FOR AADC 320 T1 P1 8 8

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, 2018 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 18 was $ 556,010.

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 lot [redacted] (143,863) [redacted] (30,850)	174,713
TD Ameritrade (85779), Edward Jones (57,270), First Federal (46882), FL Prepaid (24,746)	264,297
2018 Chevrolet Equinox (21,000), 2015 Chevrolet Silverado (9000), 2015 Ford 250 (10,000)	40,000
1998 Pro-line Boat (5000), 344H John Deer Wheel Loader (28,000), 2004 Chevrolet (4000)	37,000

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	

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 2018 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 2018 federal income tax return and all W2's, schedules, and attachments.
[If you check this box and attach a copy of your 2018 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 4th day of June, 2019 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, Brian N. Lamb BNL, 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.

Brian N. Lamb BNL

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 **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** | **2018** | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

Filing status: ☐ Single ☒ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Your first name and initial	Last name	Your social security number
BRIAN N	LAMB	[redacted]

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial	Last name	Spouse's social security number
[redacted]	LAMB	[redacted]

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

☒ Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Presidential Election Campaign (see inst.) ☐ You ☐ Spouse
[redacted]		
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.		If more than four dependents, see inst. and ✓ here ▶ ☐
[redacted]		

Dependents (see instructions): (1) First name / Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.): Child tax credit	Credit for other dependents
[redacted] LAMB	[redacted]	SON	☐	☒
[redacted] LAMB		SON	☒	☐
			☐	☐
			☐	☐

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.

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		SHERIFF	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		PHARMACIST	

Paid Preparer Use Only

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if:
KENNETH J LEE JR CPA	KENNETH J LEE JR CPA, CPA	P01216267		☐ 3rd Party Designee
Firm's name ▶ KENNETH J LEE JR CPA		Phone no. 386-364-7005		☒ Self-employed
Firm's address ▶ 116 HELVENSTON ST SE LIVE OAK FL 32064				

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

BCA

CAJ

Form 1040 (2018) BRIAN N & [redacted] LAMB [redacted] Page

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld	1	Wages, salaries, tips, etc. Attach Form(s) W-2					1	201,610
	2a	Tax-exempt interest	2a	2	b	Taxable interest	2b	6,309
	3a	Qualified dividends	3a	2,824	b	Ordinary dividends	3b	4,772
	4a	IRAs, pensions, and annuities	4a		b	Taxable amount	4b	
	5a	Social security benefits	5a		b	Taxable amount	5b	
	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22		-14,092			6	198,599
	7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise subtract Schedule 1, line 36, from line 6					7	188,655
Standard Deduction for— • Single or married filing separately $12,000 • Married filing jointly or Qualifying widow(er) $24,000 • Head of household $18,000 • If you checked any box under Standard deduction, see instructions	8	**Standard deduction or itemized deductions** (from Schedule A)					8	24,000
	9	Qualified business income deduction (see instructions)					9	263
	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-					10	164,392
	11	**a** Tax (see inst) 27,848 (check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐) **b Add** any amount from Schedule 2 and check here ▶ ☐					11	27,848
	12	**a** Child tax credit/credit for other dependents 2,500 **b Add** any amount from Schedule 3 and check here ▶ ☐					12	2,500
	13	Subtract line 12 from line 11. If zero or less, enter -0-					13	25,348
	14	Other taxes. Attach Schedule 4					14	
	15	Total tax. Add lines 13 and 14					15	25,348
	16	Federal income tax withheld from Forms W-2 and 1099					16	29,867
	17	Refundable credits: **a** EIC (see inst.) _____ **b** Sch 8812 _____ **c** Form 8863 _____ **Add** any amount from Schedule 5 _____					17	
	18	Add lines 16 and 17. These are your total payments					18	29,867
Refund	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**					19	4,519
	20a	Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐					20a	4,519
Direct deposit? See instructions	▶ b	Routing number [redacted]		▶ c Type: ☒ Checking ☐ Savings				
	▶ d	Account number [redacted]						
	21	Amount of line 19 you want **applied to your 2019 estimated tax** ▶	21					
Amount You Owe	22	**Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ▶					22	
	23	Estimated tax penalty (see instructions) ▶	23					

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2018
Attachment Sequence No. **01**

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

Your social security number: [redacted]

Additional Income	1–9b	Reserved	1–9b	
	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	-1,481
	14	Other gains or (losses). Attach Form 4797	14	
	15a	Reserved	15b	
	16a	Reserved	16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	12
	18	Farm income or (loss). Attach Schedule F	18	-12,623
	19	Unemployment compensation	19	
	20a	Reserved	20b	
	21	Other income. List type and amount ▶	21	
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	-14,092
Adjustments to Income	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses for members of the Armed Forces. 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	Reserved	34	
	35	Reserved	35	
	36	Add lines 23 through 35 REST 9,944	36	9,944

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2018

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 1040, line 2b.)

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

			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		11
	AMERITRADE		6,229
	FROM SCHEDULES K-1		69
2	Add the amounts on line 1	2	6,309
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 2b ▶	4	6,309

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

Part II Ordinary Dividends

(See instructions and the instructions for Form 1040, line 3b.)

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

			Amount
5	List name of payer ▶		
	AMERITRADE		4,600
	FROM SCHEDULES K-1		172
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 3b ▶	6	4,772

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 2018, 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 2018, 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

2018

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—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B 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—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B 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	9,100	11,313		-2,213
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				
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**	15
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**	717
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**	-1,481

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-1,481
	• If line 16 is a **gain,** enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	
19	If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	(1,481)
22	Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b? ☒ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

US Schedule D — Schedule D Tax Worksheet — 2018

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

1	Taxable income from Form 1040, line 10, Form 1040NR, line 41, or from the Foreign Earned Income Tax Worksheet				164,392
2	Qualified dividends	2,824			
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-		2,824		
7	Smaller of line 15 or line 16 of Schedule D				
8	Smaller of line 3 or line 4				
9	Subtract line 8 from line 7. If -0- or less, enter -0-				
10	Add lines 6 and 9			2,824	
11	Add lines 18 and 19 of Schedule D				
12	Smaller of line 9 or line 11				
13	Subtract line 12 from line 10. If -0- or less, -0-				2,824
14	Subtract line 13 from line 1. If -0- or less, -0-				161,568
15	Applicable amount based on filing status		77,200		
16	Smaller of line 1 or line 15			77,200	
17	Smaller of line 14 or line16			77,200	
18	Subtract line 10 from line 1. If -0- or less, -0-		161,568		
19	Larger of line 17 or line 18			161,568	
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		2,824		
22	Amount from line 20				
23	Subtract line 22 from line 21		2,824		
24	Applicable amount based on filing status		479,000		
25	Smaller of line 1 or line 24		164,392		
26	Add lines 19 and 20		161,568		
27	Subtract line 26 from line 25		2,824		
28	Smaller of line 23 or line 27			2,824	
29	Multiply line 28 by 15%				424
30	Add lines 22 and 28		2,824		

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				
34	Add lines 10 and 19				
35	Amount from line 1				
36	Subtract line 35 from line 34. If -0- or less, -0-				
37	Subtract line 36 from line 33. If -0- or less, -0-				
38	Multiply line 37 by 25%				

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				27,424
43	Add lines 29, 32, 38, 41, and 42				27,848
44	Tax on line 1 amount				28,045
45	**Tax on all taxable income.** Smaller of lines 43 or 44				27,848

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

2018

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 2018 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)	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			A			☐
B			B			☐
C	6		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		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		4
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	4	
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	4
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 Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2		26	4

Name(s) shown on return. Do not enter name and social security number if shown on other side.
BRIAN N & [redacted] LAMB

Your social security number
[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, 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, 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 basis computation is required	(f) Check if any amount is not at risk
A	[redacted]	P	☐	[redacted]	☐	☐
B		P	☐		☐	☐
C		P	☐		☐	☐
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 from **Schedule K-1**	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A					
B					
C					8
D					
29 a Totals					8
b Totals					

30	Add columns (h) and (k) of line 29a	30	8
31	Add columns (g), (i), and (j) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31.	32	8

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.	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 17, or Form 1040NR, line 18 ▶	41	12

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 AC; 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

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, or Form 1065.
► Go to *www.irs.gov/ScheduleF* for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment Sequence No. **14**

Name of proprietor	Social security number (SSN)
BRIAN N LAMB	[redacted]

A Principal crop or activity	B Enter code from Part IV	C Accounting method:	D Employer ID number (EIN), (see instr)
FOREST PRODUCTS	► 113000	[X] Cash [ ] Accrual	

E Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on passive losses — [X] Yes [ ] No

F Did you make any payments in 2018 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 2018	6a		6b Taxable amount	6b
c	If election to defer to 2019 is attached, check here ► [ ]			6d Amount deferred from 2017	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	438	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	6,770	25	Repairs and maintenance	25	1,630
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	717
19	Gasoline, fuel, and oil	19	202	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	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	2,691
33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ►					33	12,623
34	**Net farm profit or (loss).** Subtract line 33 from line 9					34	-12,623

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

2018

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 2018 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						15

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	15

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 loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) 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 Schedule 1 (Form 1040), line 14	18b	

Form **8867**

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

► **To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.**
► **Go to *www.irs.gov/Form8867* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **70**

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

Taxpayer identification number: [redacted]

Enter preparer's name and PTIN

KENNETH J LEE JR CPA P01216267

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I–V for the benefit(s), and/or HOH filing status claimed (check all that apply).	EIC ☐	CTC/ ACTC/ODC ☒	AOTC ☐	HOH ☐
1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you?	☒ Yes ☐ No			
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒ Yes ☐ No ☐ N/A			
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed.	☒ Yes ☐ No			
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐ Yes ☒ No			
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐ Yes ☐ No			
b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐ Yes ☐ No			
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s)	☒ Yes ☐ No			
List those documents, if any, that you relied on.				
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any credit(s) claimed on the return if his/her return is selected for audit?	☒ Yes ☐ No			
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☒ Yes ☐ No ☐ N/A			
a Did you complete the required recertification Form 8862?	☐ Yes ☐ No ☐ N/A			
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?	☐ Yes ☐ No ☒ N/A			

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

		EIC	CTC/ ACTC/ODC	AOTC	HOH
9 a	Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim the EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	☐ Yes ☐ No			
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐ Yes ☐ No			
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐ Yes ☐ No ☐ N/A			

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

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

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

		EIC	CTC/ ACTC/ODC	AOTC	HOH
13	Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?			☐ Yes ☐ No	

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

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

Part VI **Eligibility Certification**

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

A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to determine the amount of the credit(s) claimed;

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.

1. A copy of Form 8867;
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed;
3. Copies of any documents provided by the taxpayer on which you relied to determine eligibility for the credit(s) and/or HOH filing status;
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
5. A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers.

▶ **If you have not complied with all due diligence requirements, you may have to pay a $520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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

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
2018
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 2017 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 2019. 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	2,337
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 2018	17	4,433
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 2018 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						
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 2018 Tax Year Using the Alternative Depreciation System

20 a	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	

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	6,770
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, 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 17 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 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year				**43**	2,691
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	2,691

US 1040 Qualified Business Income Deduction Worksheet 2018

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

1 Trade or business	Income	(Loss)	Allocated Loss	Allocated QBI	QBI
From Schedule C					
From Schedule C-EZ					
From Schedule F FOREST PRODUCTS		-12,623			
From Form 4835					
Totals		-12,623			

1 a	Qualified REIT dividends reported on Form 1099-DIV	1,313	
b	Qualified REIT dividends reported on K-1s		
c	PTP income or (loss)		
	Total	1,313	
2	Qualified REIT and PTP loss carryforward from the prior year (-0- for 2018)		
3	Total qualified REIT and PTP income, but not less than -0		1,313
4	Multiply line 8 by 20%		263
5	Total of all qualified business income		
6	Qualified business income deduction before the income limitation		263
7	Income before qualified business income deduction	164,655	
8	Net capital gains plus qualified dividends	2,824	
9	Subtract line 8 from line 7, but not less than -0	161,831	
10	Income limitation. Multiply line 9 by 20%		32,366
11	Qualified business income deduction		263
12	Qualified business income deduction from cooperatives		
13	Add lines 11 and 12. This is your qualified business income deduction		263
14	Total qualified business loss carryforward		-12,623
15	Total qualified REIT income and PTP loss carryforward		

[redacted]

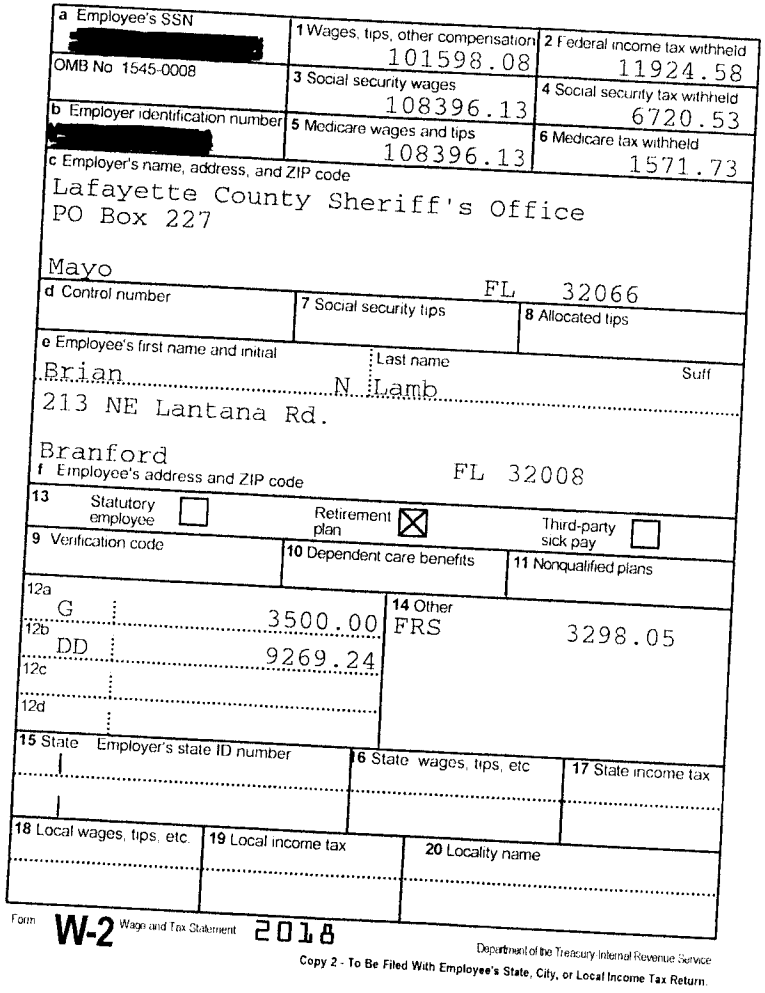
2018 K-1 DETAIL REPORT

ntity	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
EE CAPITAL	P				21										
O GLOBAL M	P				29										
CO LP	P	8		23	19				15						
		-		--	--				--						
		8		23	69				15						

264-97-3124

W-2 DETAIL REPORT - 2018

Employer	EIN	TP|SP	Gross Wages	Federal With.	FICA	Medicare	St	State Wages	State With.	Locality	Local With.
[redacted]	[redacted]	X	100012	17942	6371	1490					
ETTE COUNTY SHERIFF	59-0945604	X	101598	11925	6721	1572					
			201610	29867	13092	3062					



a Employee's SSN [redacted]

OMB No 1545-0008

b Employer identification number [redacted]

1 Wages, tips, other compensation: 101598.08

2 Federal income tax withheld: 11924.58

3 Social security wages: 108396.13

4 Social security tax withheld: 6720.53

5 Medicare wages and tips: 108396.13

6 Medicare tax withheld: 1571.73

c Employer's name, address, and ZIP code

Lafayette County Sheriff's Office
PO Box 227

Mayo FL 32066

d Control number

7 Social security tips

8 Allocated tips

e Employee's first name and initial: Brian N

Last name: Lamb

Suff

213 NE Lantana Rd.

Branford FL 32008

f Employee's address and ZIP code

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

9 Verification code

10 Dependent care benefits

11 Nonqualified plans

12a G 3500.00

12b DD 9269.24

12c

12d

14 Other FRS 3298.05

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 2018

Department of the Treasury Internal Revenue Service

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