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

Please print or type your name, mailing address, agency name, and position below:

LAST NAME — FIRST NAME — MIDDLE NAME:
Fisher - Lamar - Paul

MAILING ADDRESS:
290 S.E. 5th Terrace

CITY: Pompano Beach | ZIP: 33060 | COUNTY: Broward

NAME OF AGENCY:

NAME OF OFFICE OR POSITION HELD OR SOUGHT:
Broward County Commissioner - District 4

CHECK IF THIS IS A FILING BY A CANDIDATE ☐

FOR OFFICE USE ONLY:
71304
PROCESSED
FLORIDA
COMMISSION ON ETHICS
JUN 27 2019
RECEIVED

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 June 7, 20 19 was $ 4,258,000.00.

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 $ 80,000.00

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)	VALUE OF ASSET
See Attached Statement of Financial Condition	

PART C -- LIABILITIES

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

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Chase Bank: Home Mortgage	$111,158.72
Centennial Bank: Building Mortgage and Parking Lot	$251,072.68
Private Building Mortgage for 110 S. Fed. Hwy. Pompano Bch., FL	$43,750.00
See Attached Statement of Financial Condition for 2 more 25% Mortgage Liabilities	$244,452.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

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	Fisher Auction Co., Inc.	Fisher Auctions LLC	Fisher McClellan RE, LLC
ADDRESS OF BUSINESS ENTITY	2112 E. Atlantic Blvd, PB, FL	290 S.E 5 Terr, PB, FL	2112 E. Atlantic Blvd, PB, FL
PRINCIPAL BUSINESS ACTIVITY	Real Estate Brokerage	Real Estate Brokerage	Real Estate Brokerage
POSITION HELD WITH ENTITY	President/CEO	Principal Broker	Managing Partner
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS	100%	100%	50%
NATURE OF MY OWNERSHIP INTEREST	Own & Operate Firm	Own & Operate Firm	Manage Firm

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.

SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

STATE OF FLORIDA
COUNTY OF Broward

Sworn to (or affirmed) and subscribed before me this 25th day of June, 2019 by Lamar P. Fisher.

(Signature of Notary Public--State of Florida)

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

ANDRE' LABAUVE
Commission # GG 249904
Expires October 15, 2022
Bonded Thru Troy Fain Insurance 800-385-7019

Personally Known ✓ *OR* Produced Identification _____

Type of Identification Produced _____

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

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

Signature _____ Date _____

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

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

FORM 6 – FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS

PART B – ASSETS: See attached Stocks and Bonds Statements
-Fisher Auction Company, Inc.: Common Stock valued at $800,000.00 (Own 100%)
-Centennial Bank: Stock valued at $25,000.00 in the Profit Sharing of Fisher Auction Company, Inc.
-Residence: 290 S.E. 5th Terrace, Pompano Beach, FL valued at $750,000.00 (Own Jointly with Wife)
-Cooperative Apartment: 1040 Hillsboro Mile, Hillsboro Beach, FL valued at $195,000.00 (Own 1/3 of Stock Certificate or $65,000.00)
-Building and Parking Lot: 2112 E. Atlantic Boulevard & 20 S. Federal Highway, Pompano Beach, FL valued at $700,000.00 (100% Ownership through Fisher Auctions, LLC))
-Building: 23 S.E. 22nd Avenue, Pompano Beach, FL valued at $550,000.00 (own 25% through LBF Properties or $137,500.00)
-Building: 110 S. Federal Highway, Pompano Beach, FL valued at $350,000.00 (own 25% through 110 Property, LLC or $87,500.00)
-Building: 18 S. Federal Highway, Pompano Beach, FL valued at $700,000.00 (own 1/3 through 18 S Federal LLC or $231,000.00)
-Vacant Lots: On S.E. 22nd Avenue, Pompano Beach, FL valued at $550,000.00 (own 50% through THD Property LLC or $275,000.00)

PART C – LIABILITIES: (Additional)
-Centennial Bank: Commercial Building - $44,452.00
-Private Mortgage: Commercial Building - $200,000.00
-Sheffield Financial: Golf Cart - $7,963.49
-Pompano Beach City Employee Union: Boat - $8,843.96 (3/31/19)
-Pompano Beach City Employee Union: Truck - $20,000.00 (5/15/19)

PART E – INTERESTS IN SPECIFIED BUSINESSES
Fisher Real Estate Services, LLC
2112 E. Atlantic Boulevard, PB, FL
Real Estate Brokerage
Principal Broker
100%
Own and Operate Firm

LAMAR P. AND SUZAN P. FISHER
STATEMENT OF FINANCIAL CONDITION
June 7, 2019

ASSETS:

Cash	$275,000
Investment in closely held corporations:	
Common Stock, Fisher Auction Co., Inc., 100% owned	$800,000
Individual retirement accounts;	$27,000
Profit Sharing Plan & Trust;	$700,000
Other assets:	
Personal residence	$750,000
Hillsboro Co-Op	$195,000
Vehicles	$35,000
Furniture, jewelry, collectibles and other personal property	$45,000
Fisher Auctions, LLC	
Office Building & Vacant Lot	$700,000
LBF Properties LLC/	
25% ownership of building valued at $550K	$137,500
110 Property LLC	
25% ownership of building valued at $350K	$87,500
THD Property LLC	
50% ownership of 3 lots valued at $550K	$275,000
18 S Federal LLC	
33% ownership of building valued at $700K	$231,000
Total Assets	**$4,258,000**

LIABILITIES AND NET WORTH

LIABILITIES:

Mortgage note payable on residence	$111,000
Mortgage note payable on Office Building & Vacant Lot	$251,000
Mortgage note payable on LBF Properties LLC 25% Liability	$44,452
Mortgage note payable on 110 Property LLC 25% Liability	$43,750
Mortgage note payable on 18 S Federal LLC 33% Liability	$200,000
Total Liabilities	$650,202

NET WORTH

Net Worth	$3,607,798
Total liabilities and net worth	**$4,258,000**

Lamar P. Fisher

POSITIONS: Product Type by Product View

As of 01:33 PM EDT, 06/25/2019

Lamar P. Fisher
Custom Group: [redacted]
Primary Account: [redacted]
Standard Cap / [redacted]

FISHER AUCTION CO., INC PSP
LAMAR P FISHER
2112 E ATLANTIC BLVD
POMPANO BEACH FL 33062-5208
[redacted]

Morgan Stanley

POSITIONS: 47

CASH, MMF AND BDP | POSITIONS 1 | $11,813.19

Account No.	Symbol/CUSIP	Security Description	Market Value ($)	Accrued Int ($)	YTD Int. Paid	YTD Tax Withheld	APY
[redacted]	BDPS	MORGAN STANLEY BANK N.A.	5,056.37	0.50	2.91	0.00	0.15
	BDPS	MORGAN STANLEY BANK N.A.	33.12	0.01	0.09	0.00	0.15
	BDPS	MORGAN STANLEY BANK N.A.	6,723.70	0.55	2.15	0.00	0.15
Position Total	**BDPS**	**MORGAN STANLEY BANK N.A.**	**11,813.19**	**1.06**	**5.15**	**0.00**	**0.15**
Total Cash, MMF and BDP			**$11,813.19**	**$1.06**	**$5.15**	**$0.00**	

Wealth Mgmt. Net Cash $11,813.19

STOCK / OPTIONS | POSITIONS 12 | $63,024.80

Account No.	Symbol/CUSIP	Security Description	Quantity	Price ($)	Market Value ($)	Total Adjusted Cost ($)	Div Re/ CG Re
[redacted]	BUD	ANHEUSER BUSCH INBEV SA SPON	34.000	88.670	3,014.78	3,519.86	C/C
	CSCO	CISCO SYS INC	162.000	56.560	9,162.72	3,715.18	C/C
	HSY	HERSHEY COMPANY	15.000	137.730	2,065.95	1,396.46	C/C
	IBM	INTL BUSINESS MACHINES CORP	18.000	138.650	2,495.70	3,533.83	C/C
	INTC	INTEL CORP	134.000	47.305	6,338.87	3,717.39	C/C
	JNJ	JOHNSON & JOHNSON	14.000	144.100	2,017.40	1,408.61	C/C
	KO	COCA COLA CO	84.000	51.835	4,354.14	3,661.77	C/C
	LNG	CHENIERE ENERGY INC	86.000	68.280	5,872.08	3,463.82	N/A
	MSFT	MICROSOFT CORP	97.000	134.020	12,999.94	3,699.18	C/C
	OKE	ONEOK INC	75.000	66.800	5,010.00	3,858.87	C/C
	RTN	RAYTHEON CO (NEW)	14.000	181.230	2,537.22	1,389.57	C/C
	SYY	SYSCO CORP	100.000	71.560	7,156.00	3,653.39	C/C
Total Stock / Options					**$63,024.80**	**$37,017.93**	

EXCHANGE-TRADED / CLOSED-END FUNDS / OPTIONS | POSITIONS 10 | $110,002.83

Account No.	Symbol/CUSIP	Security Description	Quantity	Price ($)	Market Value ($)	Total Adjusted Cost ($)	Div Re/ CG Re
[redacted]	CEF	SPROTT PHYSICAL GOLD & SIL TR	807.000	13.359	10,781.44	12,438.25	N/A
	EWJ	ISHARES INC MSCI JAPAN ETF	109.000	54.350	5,924.15	6,769.63	C/C
	IEFA	ISHARES CORE MSCI EAFE ETF	407.000	61.086	24,862.12	25,189.15	C/C
	IEMG	ISHARES CORE MSCI EMERGING	199.000	50.870	10,123.13	10,580.61	C/C
	IWD	ISHARES RUSSELL 1000 VALUE ETF	134.000	126.745	16,983.94	16,092.34	C/C
	IWF	ISHARES RUSSELL 1000 GRW ETF	65.000	157.150	10,214.75	8,541.05	C/C
	KRE	SPDR S&P REGIONAL BANKING ETF	100.000	51.710	5,171.00	6,041.70	C/C
	SPDW	SPDR PORTFOLIO DEV WOR EX US	300.000	29.386	8,816.04	9,520.55	C/C
	SPTM	SPDR PORTFOLIO TOT STOCK M ETF	400.000	36.256	14,502.56	13,404.28	C/C
	XOP	SPDR S&P OIL & GAS EXP & PRO	100.000	26.237	2,623.70	3,576.58	C/C
Total Exchange-Traded / Closed-End Funds / Options					**$110,002.83**	**$112,154.14**	

MUTUAL FUNDS | POSITIONS 23 | $539,185.15

Account No.	Symbol/CUSIP	Security Description	Quantity	Price ($)	Market Value ($)	Total Adjusted Cost ($)	Net Value Incr/Decr ($)	Div Re/ CG Re
[redacted]	AHLYX	AMER BEACON AHL MNGD FUT STR Y	1,160.897	10.760	12,491.25	11,968.84	743.95	C/C

M = Position purchased on Margin, S = Short Position, E = External Account, C = Reinvest None, R = Reinvest, P = Reinvest Principal (UIT's), I = Reinvest Income (UIT's), RTH = Recommend to Hold, O = Open Order, SK = Position held in Safekeeping

MUTUAL FUNDS (CONTINUED)

Account No.	Symbol/CUSIP	Security Description	Quantity	Price ($)	Market Value ($)	Total Adjusted Cost ($)	Net Value Incr/Decr ($)	Div Re/ CG Re
[redacted]	BDMIX	BLACKROCK GLB LONG SHORT EQ I	489.031	12.740	6,230.25	6,063.98	166.27	C/C
	BGCIX	BLACKROCK GLOBAL L/S CREDIT I	1,837.023	10.000	18,370.23	19,110.95	399.13	C/C
	BFMSX	BLACKROCK LOW DUR BD INV INST	6,961.028	9.620	66,965.09	66,960.96	2,654.98	C/C
	BXMIX	BLACKSTONE ALT MULT-STRAT INST	3,909.827	10.900	42,617.11	42,714.93	1,157.19	C/C
	CEMIX	CAUSEWAY EMERGING MKTS INST	1,549.711	12.370	19,169.93	21,132.46	-782.04	C/C
	CCCNX	CTR COAST BRKFLD MLP FOCUS Y	4,389.961	6.490	28,490.85	33,550.22	-434.81	C/C
	EIBIX	E V INCOME FUND OF BOSTON I	2,171.856	5.620	12,205.83	12,604.13	1,782.04	C/C
	HLMIX	HARDING LOEVNER INTL EQTY INST	1,566.648	22.440	35,155.58	35,411.29	1,031.67	C/C
	HFMIX	HARTFORD MIDCAP I	197.958	31.210	6,178.27	5,926.72	1,458.44	C/C
	ARGYX	INVESCO GLB REAL ESTATE Y	1,840.743	13.210	24,316.22	24,584.97	1,706.92	C/C
	GOGIX	JOHN HANCOCK INTL GROWTH I	841.693	27.850	23,441.15	24,455.57	-445.84	C/C
	JVASX	JPMORGAN VALUE ADVANTAGE I	389.168	35.560	13,838.81	13,489.50	1,832.70	C/C
	LSGRX	LOOMIS GROWTH Y	485.729	17.510	8,505.11	7,398.98	2,132.56	C/C
	MWTIX	METROPOLITAN WEST TOT RET BD I	4,840.114	10.890	52,708.84	51,591.75	4,405.94	C/C
	NINLX	NEUBERGER INTRINSIC VALUE INST	1,143.572	15.170	17,347.99	18,684.37	629.64	C/C
	OAYIX	OAKMARK INTERNATIONAL ADVISOR	1,380.726	22.690	31,328.67	37,303.47	-1,297.96	C/C
	PFBPX	PIMCO INTL BD USD HEDGED I2	558.737	11.110	6,207.57	5,956.14	506.12	C/C
	PTSPX	PIMCO SHORT TERM I2	4,313.273	9.780	42,183.81	42,489.95	1,051.34	C/C
	PREMX	T ROWE PRICE EMRG MKTS BD	518.204	11.900	6,166.63	6,062.99	151.30	C/C
	PRDSX	T ROWE PRICE QM US SM CP GR EQ	164.333	37.710	6,197.00	5,483.50	965.89	C/C
	WFMIX	WELLS FARGO SPECIAL MDCP VL I	159.343	39.240	6,252.62	6,114.41	951.28	C/C
	WACPX	WESTERN ASSET CORE PLUS BD I	4,442.081	11.890	52,816.34	49,880.98	4,163.19	C/C
Total Mutual Funds					**$539,185.15**	**$548,941.06**	**$24,929.90**	

ANNUITIES / INSURANCE | POSITIONS 1 | $168,395.05

Account No.	NAME	Net Invested Premium($)	Fund Name	Fixed Rate	Gross Accumulated Value ($)	% Of Portfolio
[redacted]	VISION BASIC Policy #: DAV22543	150,000.00	Multiple Funds	-	168,395.05	18.87
Total Annuities / Insurance					**$168,395.05**	**18.87**

Cash, MMF and Deposits- Bank deposits are held at (1) Morgan Stanley Bank, N.A. and/or Morgan Stanley Private Bank, National Association, affiliates of Morgan Stanley Smith Barney, LLC, or (2) or Citibank, N.A., each FDIC members. Deposits are eligible for FDIC insurance up to applicable limits and in accordance with FDIC rules.
Fixed Income- Bond prices are typically updated on a daily basis through an overnight batch feed, therefore prices do not reflect current intra-day values. Prices displayed in the official account statement may differ from the prices utilized in this material due to, among other things, the use of different reporting methods, date of the report, rounding, delays, market conditions and interruptions. For floating rate securities, the accrued interest is an estimate based on the current floating coupon rate and may not reflect historic rates within the accrual period.
Certificates of Deposit- CDs are insured by the FDIC, an independent agency of the U.S. Government, up to a maximum amount of $250,000 (including principal and accrued interest) for all deposits held in the same insurable capacity (e.g. individual account, joint account, IRA etc.) per CD depository. Investors are responsible for monitoring the total amount held with each CD depository. All deposits at a single depository held in the same insurable capacity will be aggregated for purposes of the $250,000 federal deposit insurance limit, including deposits (such as bank accounts) maintained directly with the depository and CDs of the depository held through Morgan Stanley Smith Barney LLC. A secondary market in CDs may be limited. CDs sold prior to maturity are subject to market risk and therefore investors may receive more or less than the amount invested or the face value. Callable CDs are callable at the sole discretion of the issuer. For more information about FDIC insurance, please visit the FDIC website at **www.fdic.gov**.
Mutual Funds– Mutual Funds are typically priced daily. The price provided is the previous business day's closing price. The amount of Net Value Increase/ (Decrease) compares your Total Purchases (all purchases less Dividend Re-Investments) with the Market Value of all shares you hold of the fund. *This calculation is of informational purposes only, does not reflect your total unrealized gain or loss and should not be used for tax purposes.*Please note that we are not able to identify the mutual fund position as Margin "M" if the position balance is made up of shares that are new (less than 30 days old).
Unit Investment Trusts– Unit Investment Securities are typically priced daily. The price provided is the previous day's closing price.
Alternative Investments- Your interests in Alternative Investments may not be held at Morgan Stanley Smith Barney LLC, but may have been purchased through Morgan Stanley Smith Barney LLC, and are not covered by SIPC. The information provided to you: 1) is included solely as a service to you and certain transactions may not be reported; 2) is derived from you or another external source for which Morgan Stanley Smith Barney LLC is not responsible, and may have been modified to take into consideration capital calls or distributions to the extent applicable; 3) may not reflect actual shares, share prices or values; 4) may include invested or distributed amounts in addition to a fair value estimate; and 5) should not be relied upon for tax reporting purposes. Alternative Investments are illiquid and may not be valued daily, therefore the estimated valuation provided will be as of the most recent date available. No representation is made that the valuation is a *market value or that the interest could be liquidated at this value. Morgan Stanley Smith Barney LLC is not required to take any action with respect to your investment unless valid instructions are received from you in a timely manner. Some* positions reflected above may not represent interests in the fund, but rather redemption proceeds withheld by the issuer pending final valuations which are not subject to the investment performance of the fund and may or may not accrue interest for the length of the withholding.

a Employee's SSN [redacted]	b Employer identification number (EIN) 59-2342559		OMB No. 1545-0008
c Employer's name, address, and ZIP code FISHER AUCTION CO., INC. 2112 EAST ATLANTIC BLVD. POMPANO BEACH FL 33062-5208	This information is being furnished to the IRS. 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.		
	1 Wgs, tips, other compn 113460.56	2 Fed inc tax withheld 13590.00	3 Social security wages 128400.00
	4 SS tax withheld 7960.80	5 Medicare wages & tips 137460.56	6 Medicare tax withheld 1993.18
d Control No.	7 Social security tips	8 Allocated tips	9
	10 Depdnt care benefits	11 Nonqualified plans	12a D 24000.00
e Employee's name, address, and ZIP code Suff. LAMAR P FISHER, SR 290 SE 5TH TERRACE POMPANO BEACH FL 33060	13 Statutory employee ☐ Retirement plan . . ☒ Third-party sick pay ☐	14 Other	12b 12c 12d

Form **W-2** **Wage and Tax Statement** **2018**

Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee.)

15 State	Employer's state ID No.	16 State wages, tips, etc	17 State income tax	18 Local wages, tips, etc	19 Local income tax	20 Locality name

REV 12/20/18 QBDT

Copy 2 To Be Filed With Employee's STATE Tax Return | **W-2** | **2018** | OMB No. 1545-0008

a Emp social sec nbr [redacted]	1 Wages, tips other comp 29523.45	2 Federal income tax withheld 3012.68
	3 Social security wages 29523.45	4 Social security tax withheld 1830.40
b Employer ID number 59-6000411	5 Medicare wages and tips. 29523.45	6 Medicare tax withheld 428.02

c Employer's name, address, and ZIP code
CITY OF POMPANO BEACH
P.O. BOX 1300
POMPANO BEACH FL 33061

d Control number

e Employee's name, address, and ZIP code
LAMAR P FISHER
290 SE 5 TERRACE
POMPANO BEACH FL 33060

7 Social security tips	8 Allocated tips	9 Verification code
10 Dependent care benefits	11 Nonqualified plans	12a Code See Inst. For box 12 DD 22463.18
13 Statutory employee	14 Other	12b Code
Retirement plan		12c Code
Third-party sick pay		12d Code

15 State Emplr's state I.D. #	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 41-1628O61 Dept. of the Treasury -- IRS

Form **W-2 Wage and Tax Statement** 2018

c Employer's name, address, and ZIP code
BROWARD COUNTY
BOARD OF COUNTY COMMISSIONERS
115 SOUTH ANDREWS AVE
ROOM 203
FORT LAUDERDALE FL 33301

e Employee's name, address, and ZIP code Suff.

LAMAR P FISHER
290 SE 5 TERR
POMPANO BEACH FL 33060

7 Social security tips		1 Wages, tips, other comp. 7235.76	2 Federal income tax withheld 1229.52
8 Allocated tips		3 Social security wages 7450.93	4 Social security tax withheld 461.96
9 Verification code		5 Medicare wages and tips 7450.93	6 Medicare tax withheld 108.04
10 Dependent care benefits		11 Nonqualified plans	12a See instructions for box 12
13 Statutory employee:	Retirement plan: X	Third-party sick pay:	14 Other FRS414 215.17
b Employer identification number (EIN) 59-6000531			12b
a Employee's social security no. [redacted]			12c
			12d

15 State	Employer's state I.D. no.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Copy B To Be Filed With Employee's FEDERAL Tax Return This information is being furnished to the Internal Revenue Service. OMB No. 1545-0008 **Dept. of the Treasury - IRS** Visit the IRS Web Site at **www.irs.gov/efile**

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

Form **W-2 Wage and Tax Statement** 2018

c Employer's name, address, and ZIP code
BROWARD COUNTY
BOARD OF COUNTY COMMISSIONERS
115 SOUTH ANDREWS AVE
ROOM 203
FORT LAUDERDALE FL 33301

e Employee's name, address, and ZIP code Suff.

LAMAR P FISHER
290 SE 5 TERR
POMPANO BEACH FL 33060

7 Social security tips		1 Wages, tips, other comp. 7235.76	2 Federal income tax withheld 1229.52
8 Allocated tips		3 Social security wages 7450.93	4 Social security tax withheld 461.96
9 Verification code		5 Medicare wages and tips 7450.93	6 Medicare tax withheld 108.04
10 Dependent care benefits		11 Nonqualified plans	12a See instructions for box 12
13 Statutory employee:	Retirement plan: X	Third-party sick pay:	14 Other FRS414 215.17
b Employer identification number (EIN) 59-6000531			12b
a Employee's social security no. [redacted]			12c
			12d

15 State	Employer's state I.D. no.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Copy C For EMPLOYEE'S RECORDS (See Notice to Employee on back of Copy B) OMB No. 1545-0008 **Dept. of the Treasury - IRS**

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

▶ Return completed Form 8879 to your ERO. (Don't send to the IRS.)
▶ Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

2018

Submission Identification Number (SID) ▶

Taxpayer's name	Social security number
LAMAR P. FISHER	[redacted]
Spouse's name	**Spouse's social security number**
SUZAN P. FISHER	[redacted]

Part I Tax Return Information - Tax Year Ending December 31, 2018 (Whole dollars only)

1	Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	335,649.
2	Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	52,486.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	18,212.
4	Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	
5	Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	5	32,945.

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2018, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize KEEFE, MCCULLOUGH & CO., LLP, C.P.A to enter or generate my PIN [redacted]
ERO firm name
Enter five digits, but don't enter all zeros
as my signature on my tax year 2018 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ [signature] Date ▶ 4/6/19

Spouse's PIN: check one box only

[X] I authorize KEEFE, MCCULLOUGH & CO., LLP, C.P.A to enter or generate my PIN [redacted]
ERO firm name
Enter five digits, but don't enter all zeros
as my signature on my tax year 2018 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ [signature] Date ▶ 4/6/19

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 6 5 3 4 4 4 [redacted]
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2018 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ Joseph D. Zuo CPA Date ▶ 4/5/19

819995 11-12-18

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

Form **1040** Department of the Treasury - Internal Re 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
LAMAR P.	FISHER	[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
SUZAN P.	FISHER	[redacted]

Spouse standard deduction: ☐ Spouse is blind ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☐ 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
290 S.E. 5TH TERRACE		
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 ▶ ☐
POMPANO BEACH, FL 33060		

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
			☐	☐
			☐	☐
			☐	☐
			☐	☐

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here
		EXECUTIVE	
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
		HOMEMAKER	

Paid Preparer Use Only

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if:
JOSEPH D. LEO	Joseph D. Leo CPA	P00425026	59-1363792	☒ 3rd Party Designee ☐ Self-employed

Firm's name ▶KEEFE, MCCULLOUGH & CO., LLP, C.P.A.'S — Phone no. 954-771-0896

Firm's address ▶6550 N FEDERAL HIGHWAY, SUITE 410 FT. LAUDERDALE, FL 33308

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

813921 12-13-18

	1	Wages, salaries, tips, etc. Attach Form(s) W-2 ..... STMT 1			1	165,300.
Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	2a	Tax-exempt interest	2a	b Taxable interest	2b	4,693.
	3a	Qualified dividends	3a	b Ordinary dividends	3b	
	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 22 168,557.			6	338,550.
	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	335,649.
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	35,019.
	9	Qualified business income deduction (see instructions)			9	34,421.
	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-			10	266,209.
	11	a Tax (see inst) 52,469. (check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐)			11	52,469.
		b **Add** any amount from Schedule 2 and check here ..... ▶ ☒				
	12	a Child tax credit/credit for other dependents _____ b **Add** any amount from Sch. 3 and check here ▶ ☐			12	
	13	Subtract line 12 from line 11. If zero or less, enter -0-			13	52,469.
	14	Other taxes. Attach Schedule 4			14	17.
	15	Total tax. Add lines 13 and 14			15	52,486.
	16	Federal income tax withheld from Forms W-2 and 1099			16	18,212.
	17	Refundable credits: a EIC (see inst.) _____ b Sch 8812 _____ c Form 8863 _____ Add any amount from Schedule 5 2,292.			17	2,292.
	18	Add lines 16 and 17. These are your total payments			18	20,504.
	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**			19	
Refund	20a	Amount of line 19 you want **refunded to you**. If Form 8888 is attached, check here ..... ▶ ☐			20a	
Direct deposit? See instructions.	b	Routing number _____ ▶ c Type: ☐ Checking ☐ Savings				
	d	Account number _____				
	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	32,945.
	23	Estimated tax penalty (see instructions) ..... ▶	23	963.		

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

LAMAR P. & SUZAN P. FISHER

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	-3,000.
	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	171,557.
	18	Farm income or (loss). Attach Schedule F		18	
	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	168,557.
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	2,901.	
	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		36	2,901.

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

Schedule 1 (Form 1040) 2018

813923 12-13-18

SCHEDULE 2 (Form 1040)	Tax	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service	▶ Attach to Form 1040. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.	2018 Attachment Sequence No. 02

Name(s) shown on Form 1040	Your social security number
LAMAR P. & SUZAN P. FISHER	[redacted]

Tax	38-44	Reserved	38-44	
	45	Alternative minimum tax. Attach Form 6251	45	0.
	46	Excess advance premium tax credit repayment. Attach Form 8962	46	
	47	Add the amounts in the far right column. Enter here and include on Form 1040, line 11	47	0.

SCHEDULE 4 (Form 1040)

Department of the Treasury Internal Revenue Service

Other Taxes

▶ Attach to Form 1040.

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

OMB No. 1545-0074

2018

Attachment Sequence No. 04

Name(s) shown on Form 1040

LAMAR P. & SUZAN P. FISHER

Your social security number [redacted]

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, and other tax-favored accounts. Attach Form 5329 if required	59	
60 a	Household employment taxes. Attach Schedule H	60a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions)	61	
62	Taxes from: a ☐ Form 8959 b ☒ Form 8960 c ☐ Instructions; enter code(s)	62	17.
63	Section 965 net tax liability installment from Form 965-A 63		
64	Add the amounts in the far right column. These are your **total other taxes.** Enter here and on Form 1040, line 14	64	17.

SCHEDULE 5 (Form 1040)

Department of the Treasury
Internal Revenue Service

Other Payments and Refundable Credits

▶ Attach to Form 1040.

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

OMB No. 1545-0074

2018

Attachment Sequence No. 05

Name(s) shown on Form 1040

LAMAR P. & SUZAN P. FISHER

Your social security number

[redacted]

Other Payments and Refundable Credits	65	Reserved	65	
	66	2018 estimated tax payments and amount applied from 2017 return	66	
	67 a	Reserved	67a	
	b	Reserved	67b	
	68-69	Reserved	68-69	
	70	Net premium tax credit. Attach Form 8962	70	
	71	Amount paid with request for extension to file (see instructions)	71	
	72	Excess social security and tier 1 RRTA tax withheld STMT 3	72	2,292.
	73	Credit for federal tax on fuels. Attach Form 4136	73	
	74	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐	74	
	75	Add the amounts in the far right column. These are your total **other payments and refundable credits.** Enter here and include on Form 1040, line 17	75	2,292.

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

▶ Go to www.irs.gov/Form2210 for instructions and the latest information.

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

OMB No.1545-0074

2018

Attachment Sequence No. 06

Name(s) shown on tax return

LAMAR P. & SUZAN P. FISHER

Identifying number

[redacted]

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than $1,000? — Yes → **Don't file Form 2210.** You don't owe a penalty.

No ↓

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? — Yes → You don't owe a penalty. **Don't file Form 2210** (but if box E in Part II applies, you must file page 1 of Form 2210).

No ↓

You may owe a penalty. Does any box in Part II below apply? — Yes → You must file Form 2210. Does box B, C, or D in Part II apply?

No ↓

Don't file Form 2210. *You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but* **don't file Form 2210.**

No ↓ / Yes → You must figure your penalty.

You **aren't** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

Part I Required Annual Payment

1	Enter your 2018 tax after credits from Form 1040, line 13 (see instructions if not filing Form 1040)	1	52,469.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	17.
3	Refundable credits, including the premium tax credit (see instructions)	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than $1,000, **stop**; you don't owe a penalty. **Don't** file Form 2210	4	52,486.
5	Multiply line 4 by 90% (0.90) — 5: 47,237.		
6	Withholding taxes. **Don't** include estimated tax payments (see instructions)	6	20,504.
7	Subtract line 6 from line 4. If less than $1,000, **stop**; you don't owe a penalty. **Don't** file Form 2210	7	31,982.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	68,274.
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	47,237.

Next: Is line 9 more than line 6?

☐ **No.** *You don't owe a penalty.* **Don't** *file* Form 2210 unless box E below applies.

☒ **Yes.** You may owe a penalty, but **don't** file Form 2210 unless one or more boxes in Part II below applies.

- If box B, C, or D applies, you must figure your penalty and file Form 2210.
- If box A or E applies (but not B, C, or D) file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **don't** file Form 2210.

A ☐ You request a **waiver** (see instructions) of your entire penalty due to tax reform or other reasons. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.

B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.

C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method.** You must figure the penalty using Schedule AI and file Form 2210.

D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

E ☐ You filed or are filing a joint return for either 2017 or 2018, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box B, C, or D applies).

Part III Short Method

Can You Use the Short Method?

You can use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), or
- You paid the same amount of estimated tax on each of the four payment due dates.

Must You Use the Regular Method?

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, or
- You are filing Form 1040NR or 1040NR-EZ and you didn't receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you can use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

10	Enter the amount from Form 2210, line 9			10	47,237.
11	Enter the amount, if any, from Form 2210, line 6	11	20,504.		
12	Enter the total amount, if any, of estimated tax payments you made	12			
13	Add lines 11 and 12			13	20,504.
14	**Total underpayment for year.** Subtract line 13 from line 10. If zero or less, **stop**; you don't owe a penalty. **Don't file Form 2210 unless you checked box E in Part II**			14	26,733.
15	Multiply line 14 by 0.03603			15	963.
16	• If the amount on line 14 was paid **on or after** 4/15/19, enter -0-. • If the amount on line 14 was paid **before** 4/15/19, make the following computation to find the amount to enter on line 16. Amount on line 14 x Number of days paid before 4/15/19 x 0.00016			16	0.
17	**Penalty.** Subtract line 16 from line 15. Enter the result here and on Form 1040, line 23; Form 1040NR, line 76; Form 1040NR-EZ, line 26; or Form 1041, line 27. **Don't file Form 2210 unless you checked a box in Part II** ▶			17	963.

Form **2210** (2018)

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 16.

OMB No. 1545-0074

2018

Attachment Sequence No. 07

Name(s) shown on Form 1040

Your social security number

[redacted]

LAMAR P. & SUZAN P. FISHER

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 7 [2]			
	3	Multiply line 2 by 7.5% (0.075)	3		
	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 taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ▶ [X]	5a	2,004.	
	b	State and local real estate taxes (see instructions) SEE STATEMENT 5	5b	9,719.	
	c	State and local personal property taxes	5c		
	d	Add lines 5a through 5c	5d	11,723.	
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	10,000.	
	6	Other taxes. List type and amount ▶	6		
	7	Add lines 5e and 6			7 10,000.
Interest You Paid	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ [ ]			
Caution: Your mortgage interest deduction may be limited (see instructions).	a	Home mortgage interest and points reported to you on Form 1098	8a	5,145.	
	b	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 ▶	8b		
	c	Points not reported to you on Form 1098. See instructions for special rules	8c		
	d	Reserved	8d		
	e	Add lines 8a through 8c	8e	5,145.	
	9	Investment interest. Attach Form 4952 if required. See instructions	9		
	10	Add lines 8e and 9			10 5,145.
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	19,874.	STMT 4
If you made a gift and got a benefit for it, see instructions.	12	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12		
	13	Carryover from prior year	13		
	14	Add lines 11 through 13			14 19,874.
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15
Other Itemized Deductions	16	Other - from list in instructions. List type and amount ▶			16
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8			17 35,019.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]			

SCHEDULE B (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

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

Your social security number

[redacted]

LAMAR P. & SUZAN P. FISHER

Part I Interest

			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 ▶		
	BANK UNITED	1	23.
	CENTENNIAL BANK		3,501.
	FROM K-1 - FISHER AUCTION CO		1,169.
2	Add the amounts on line 1	2	4,693.
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	4,693.

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.

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

Part II Ordinary Dividends

			Amount
5	List name of payer ▶	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 3b ▶	6	

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.

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

Part III Foreign Accounts and Trusts

		Yes	No
	You must complete this part if you (a) had over $1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		
7a	At any time during 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

827501 10-24-18

LHA **For Paperwork Reduction Act Notice, see your tax return instructions.** **Schedule B (Form 1040) 2018**

Interest and Dividend Summary

Name: LAMAR P. & SUZAN P. FISHER FEIN/SSN: [redacted]

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	BANK UNITED	23.							
B	CENTENNIAL BANK	3,501.							
C	FROM K-1 - FISHER AUCTION CO	1,169.							
D									
E									
F									
G									
H									
I									
J									
K									
Totals		4,693.							

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals									

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

Your social security number

LAMAR P. & SUZAN P. FISHER

[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	(23,000.)
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 page 2	7	<23,000.>

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				
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	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13	Capital gain distributions	13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on page 2	15	

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	<23,000.>
	• 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) SEE STATEMENT 7 **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000.)
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.		

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

Your social security number

[redacted]

LAMAR P. & SUZAN P. FISHER

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 2112 E. ATLANTIC BLVD, POMPANO BEACH, FL 33060

B

C

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 4	A	365		☐
B	B			☐
C	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	19,785.		
4 Royalties received		4			
Expenses:					
5 Advertising		5			
6 Auto and travel (see instructions)		6			
7 Cleaning and maintenance		7			
8 Commissions		8			
9 Insurance		9			
10 Legal and other professional fees		10	795.		
11 Management fees		11			
12 Mortgage interest paid to banks, etc. (see instructions)		12			
13 Other interest		13	11,492.		
14 Repairs		14			
15 Supplies		15			
16 Taxes		16	1,157.		
17 Utilities		17			
18 Depreciation expense or depletion		18	6,885.		
19 Other (list) ▶		19			
20 Total expenses. Add lines 5 through 19		20	20,329.		
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	-544.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)		22	(544.)	( )	( )

23a Total of all amounts reported on line 3 for all rental properties	23a	19,785.	
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c		
d Total of all amounts reported on line 18 for all properties	23d	6,885.	
e Total of all amounts reported on line 20 for all properties	23e	20,329.	
24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24		
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		(544.)
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		-544.

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number [redacted]

LAMAR P. & SUZAN P. FISHER

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	SEE STATEMENT 8					
B						
C						
D						

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a Totals					174,384.
b Totals			2,283.		

30	Add columns (h) and (k) of line 29a	30	174,384.
31	Add columns (g), (i), and (j) of line 29b	31	(2,283.)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	172,101.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18 ▶	41	171,557.
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	43	STATEMENT 9 11,553.

Schedule E — **PASSTHROUGH RECAP - BASIC INFORMATION** — 2018

LAMAR P. & SUZAN P. FISHER [redacted]

TSJ	TYPE	Schedule K-1 Line Reference: (1065/1120S/1041) Entity No.	Act. No.	Name	1/1/6 Ordinary Income (Loss)	2/2/7 Rental Real Estate Inc. (Loss)	3/3/8 Other Rental Income (Loss)	* Passive Activity Loss C/O	* AMT Passive Activity Loss C/O	5/4/1 Interest	* US Treasury Bond Interest	6a/5a/2a Dividends	7/6/* Royalties	8/7/3 Short-Term Capital Gain (Loss)	9a/8a/4a Net Long-Term Capital Gain (Loss)	4/*/* Guaranteed Payments to Partner
T	P	5	5	110 PROPERTY LLC		-980.										
T	P	6	6	LBF PROPERTIES LLC		2,860.										
T	P	7	7	FISHER MCCLELLAN REAL ESTATE LL		11,520.										
T	P	8	8	THD PROPERTY LLC												
T	S	9	9	FISHER AUCTION CO	160,004.					1,169.						
T	P	10	10	18 S. FEDERAL LLC		-1,303.										
Totals					160,004.	12,097.				1,169.						
Component of:					Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Form 8582 Line 3c	Form 8582 AMT, Line 3c	Schedule B, Line 1	Schedule B, Line 1	Schedule B, Line 5	Schedule E, Line 4	Schedule D, Line 5	Schedule D, Line 12	Schedule E, Page 2, Various

Schedule K-1 Line Reference: (1065/1120S/1041) Entity No.	Act. No.	10/9/* Section 1231 Gain (Loss)	* Ordinary Gain (Loss) Form 4797	11/10/* Other Income	13/12/* Charitable Contributions 50%	12/11/* Section 179 Expense	13/12/* Deductions Related to Portfolio Income (2%)	13/12/* Other Deductions	13/12/* Investment Int. Expense (Schedule A)	*/* Investment Int. Expense (Schedule E)	20/17/14 Investment Income	13/*/* SE Health Insurance Premium	* Wages for More Than 2% Shareholders	14/*/* Net SE Earnings	17/15/12 AMT Depr Adj on Post '86 Property	*/*/12 Minimum Tax Adjustment	*/*/12 Exclusion Items
9	9				1,587.							2,901.	130,000.				
Totals					1,587.							2,901.	130,000.				
Component of:		Form 4797, Line 2	Form 4797, Line 10	Schedule E, Page 2, Various	Schedule A, Lines 16 & 17	Form 4562, Line 6	Schedule A, Line 23	Schedule E, Page 2, Various	Schedule A, Line 14	Schedule E, Page 2, Various	Form 4952, Line 4a	Form 1040, Line 29	Form 1040, Line 7	Schedule SE, Line 2	Form 6251, Line 19	Form 6251, Line 16	2018 Form 8801

* - No specific Schedule K-1 line reference for these amounts.

2018 DEPRECIATION AND AMORTIZATION REPORT

FISHER AUCTIONS LLC - COMMERCIAL RENTA

SCHEDULE E- 1

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	BUILDING - E. ATLANTIC	08/23/12	SL	39.00	MM	17	246,772.				246,772.	34,008.		6,327.	40,335.
2	LAND - E. ATLANTIC	08/23/12	L				51,248.				51,248.			0.	0.
3	LAND - S.E. 5TH TERRACE	08/23/12	L				65,842.				65,842.			0.	0.
4	BUILDING IMPROVEMENTS	12/01/12	SL	39.00	MM	17	5,366.				5,366.	696.		138.	834.
5	HURRICANE SHUTTERS	12/01/12	150DB	15.00	MQ	17	750.			375.	375.	156.		22.	178.
6	FIXTURES	12/01/12	200DB	7.00	MQ	17	650.			325.	325.	272.		28.	300.
7	PARTITIONS	12/01/12	150DB	15.00	MQ	17	12,544.			6,272.	6,272.	2,615.		370.	2,985.
	TOTAL SCH E DEPRECIATION						383,172.			6,972.	376,200.	37,747.		6,885.	44,632.

828111 04-01-18

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

OES NOT APPLY

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax - Individuals

▶ Go to www.irs.gov/Form6251 for instructions and the latest information.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2018

Attachment Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR

Your social security number [redacted]

LAMAR P. & SUZAN P. FISHER

Part I Alternative Minimum Taxable Income

1	Enter the amount from Form 1040, line 10, if more than zero. If Form 1040, line 10, is zero, subtract lines 8 and 9 of Form 1040 from line 7 of Form 1040 and enter the result here. (If less than zero, enter as a negative amount.)	1	266,209.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040, line 8	2a	10,000.
b	Tax refund from Schedule 1 (Form 1040), line 10 or line 21	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 21. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $718,800, see instructions.)	4	276,209.

Part II Alternative Minimum Tax (AMT)

5 Exemption. (If you were under age 24 at the end of 2018, see instructions.)

IF your filing status is ...	AND line 4 is not over ...	THEN enter on line 5 ...
Single or head of household	$500,000	$70,300
Married filing jointly or qualifying widow(er)	1,000,000	109,400
Married filing separately	500,000	54,700

If line 4 is over the amount shown above for your filing status, see instructions. → 5 **109,400.**

6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	166,809.
7	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you reported qualified dividends on Form 1040, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • **All others:** If line 6 is $191,100 or less ($95,550 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $3,822 ($1,911 if married filing separately) from the result.	7	43,370.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	43,370.
10	Add Form 1040, line 11a (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 46. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 48. If you used Schedule J to figure your tax on Form 1040, line 11a, refigure that tax without using Schedule J before completing this line (see instructions)	10	52,469.
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 45	11	0.

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 7	12
13	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	13
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	14
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	15
16	Enter the **smaller** of line 12 or line 15	16
17	Subtract line 16 from line 12	17
18	If line 17 is $191,100 or less ($95,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $3,822 ($1,911 if married filing separately) from the result ▶	18
19	Enter: • $77,200 if married filing jointly or qualifying widow(er), • $38,600 if single or married filing separately, or • $51,700 if head of household.	19
20	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	20
21	Subtract line 20 from line 19. If zero or less, enter -0-	21
22	Enter the **smaller** of line 12 or line 13	22
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	23
24	Subtract line 23 from line 22	24
25	Enter: • $425,800 if single • $239,500 if married filing separately • $479,000 if married filing jointly or qualifying widow(er) • $452,400 if head of household	25
26	Enter the amount from line 21	26
27	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	27
28	Add line 26 and line 27	28
29	Subtract line 28 from line 25. If zero or less, enter -0-	29
30	Enter the smaller of line 24 or line 29	30
31	Multiply line 30 by 15% (0.15) ▶	31
32	Add lines 23 and 30	32
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.	
33	Subtract line 32 from line 22	33
34	Multiply line 33 by 20% (0.20) ▶	34
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.	
35	Add lines 17, 32, and 33	35
36	Subtract line 35 from line 12	36
37	Multiply line 36 by 25% (0.25) ▶	37
38	Add lines 18, 31, 34, and 37	38
39	If line 12 is $191,100 or less ($95,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $3,822 ($1,911 if married filing separately) from the result	39
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	FISHER AUCTIONS LLC -								
	COMMERCIAL RENTAL - 2112								
1	BUILDING - E. ATLANTIC	08 2312	SL	39.00	246,772.	34,008.	6,327.	6,327.	0.
4	BUILDING IMPROVEMENTS	12 0112	SL	39.00	5,366.	696.	138.	138.	0.
5	HURRICANE SHUTTERS	12 0112	150DB	15.00	750.	156.	22.	22.	0.
6	FIXTURES	12 0112	200DB	7.00	650.	272.	28.	28.	0.
7	PARTITIONS	12 0112	150DB	15.00	12,544.	2,615.	370.	370.	0.
	** SUBTOTAL **				266,082.	37,747.	6,885.	6,885.	0.
	*** GRAND TOTAL ***				266,082.	37,747.	6,885.	6,885.	0.

828104
04-01-18

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax - Individuals, Estates, and Trusts

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2018

Attachment Sequence No. 72

Name(s) shown on your tax return

LAMAR P. & SUZAN P. FISHER

Your social security number or EIN [redacted]

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
- ☐ Section 6013(h) election (see instructions)
- ☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)			1	4,693.
2	Ordinary dividends (see instructions)			2	
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	171,557.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 10	4b	-171,557.		
c	Combine lines 4a and 4b			4c	0.
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000.		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	-3,000.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	1,693.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a			
b	State, local, and foreign income tax (see instructions)	9b			
c	Miscellaneous investment expenses (see instructions)	9c	1,244.		
d	Add lines 9a, 9b, and 9c			9d	1,244.
10	Additional modifications (see instructions)			10	
11	Total deductions and modifications. Add lines 9d and 10			11	1,244.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-			12	449.
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	335,649.		
14	Threshold based on filing status (see instructions)	14	250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	85,649.		
16	Enter the smaller of line 12 or line 15			16	449.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			17	17.
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			21	

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

Form 8960 (2018)

823121 01-09-19

Lines 9 and 10 - Application of Itemized Deduction Limitations on Deductions Properly Allocable to Investment Income Worksheet

Keep for Your Records

Part III - Deductions Properly Allocable to Investment Income (Individuals Only)

1. Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from column (C) of Part II:

	Description	Line	Amount
(a)	N/A	N/A	N/A
(b)	N/A	N/A	N/A

2. Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income (limited to $10,000, $5,000 if MFS) ..... 2.

3. Enter the amounts of other Itemized Deductions properly allocable to investment income
(Description and Form 8960 line number where they'll be reported):

	Description	Line	Amount
(a)	REAL ESTATE TAXES	9C	1,244.
(b)			

4. Enter the total deductions properly allocable to investment income. Enter the sum of lines 2 and 3 ..... 4. 1,244.

5. Enter the amount of total itemized deductions reported on Form 1040 ..... 5. 35,019.

6. Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:
   - (a) Investment Interest Expense ..... N/A
   - (b) Casualty Losses (other than losses described in section 165(c)(1)) ..... N/A
   - (c) Medical Expenses ..... N/A
   - (d) Gambling Losses ..... N/A
   - (e) Total of lines 6(a) through 6(d) ..... 6e. N/A

7. Subtract line 6e from line 5 ..... 7. 35,019.

8. Enter the lesser of line 7 or line 4 ..... 8. 1,244.

TIP *This is the amount of itemized deductions that are properly allocable to investment income. Use Part IV of this worksheet to reconcile this amount to the individual deduction amounts reported on Form 8960, lines 9 and 10.*

Part IV - Reconciliation of Schedule A Deductions to Form 8960, Lines 9 and 10 (Individuals Only)

	(A) Reenter the amounts and descriptions from Part III, lines 1 - 3.				(B) IF Part III, line 8 is less than Part III, line 4, **THEN** divide line 8 by line 4 **AND** enter the amount in column (B). IF the amounts reported on Part III, lines 4 and 8 are equal, **THEN** enter 1.00 in column (B).		(C) Multiply the individual amounts in column (A) by the amount in column (B). Enter these amounts in the appropriate location on lines 9 and 10.
Miscellaneous Itemized Deductions properly allocable to investment income:	Description	Line	Amount				
1. (a)	N/A	N/A	N/A	X	N/A	=	N/A
(b)	N/A	N/A	N/A	X	N/A	=	N/A
2. **State, local, and foreign income taxes**				X		=	
Itemized Deductions Included on Line 3 of Part III:							
3. (a)	REAL ESTATE TAXES	9C	1,244.	X	1.0000	=	1,244.
(b)				X		=	

Qualified Business Income Deduction Summary

1.	20% of aggregate qualified REIT dividends and qualified publicly traded partnership income Do not enter less than zero. If less than zero, this loss is carried over to next year.	
2.	Add the amount from all Qualified Business Income Deduction Worksheets, line 1j	34,421.
3.	Add lines 1 and 2. This is your total combined qualified business income	34,421.
4.	Taxable Income before this deduction. If zero or less, enter zero	300,630.
	a. Net capital gains plus qualified dividends	
	b. Line 4 minus line 4a — 300,630.	
5.	Multiply line 4b by 20%	60,126.
6.	Lesser of line 5 or line 3. This is your Qualified Business Income Deduction. Enter this amount on Form 1040, line 9	34,421.
7.	Qualified business income deduction from cooperatives. Do not enter more than line 4 minus line 6. Include this amount on Form 1040, line 10	

Net Qualified Business Income

Qualified business losses from activities with net losses:

If taxable income before this deduction is over $207,500 ($415,000 if MFJ), do not include losses from Specified Service Trade or Businesses.

Activity Name	Loss
110 PROPERTY LLC	980.
18 S. FEDERAL LLC	1,303.

1. Total net losses from activities with net losses: ..... 2,283.

Qualified Business income from activities with net income:

If taxable income before this deduction is over $207,500 ($415,000 if MFJ), do not include income from Specified Service Trade or Businesses

Activity Name	Income	Allocated Loss	Allocated QBI
LBF PROPERTIES LLC	2,860.	37.	2,823.
FISHER AUCTION CO	160,004.	2,095.	157,909.
FISHER MCCLELLAN REAL ESTATE LLC	11,520.	151.	11,369.

2. Total qualified business income from activities with net income: ..... 174,384.

3. Net qualified business income. Subtract line 1 from line 2 ..... 172,101.

If zero or less, stop. This loss is carried over to next year.

Otherwise, carry allocated QBI to the Qualified Business Income Deduction Worksheet

Qualified Business Income Deduction Worksheet

Activity: LBF PROPERTIES LLC

1.	Allocated qualified business income		2,823.
a.	Multiply line 1 by 20%		565.
b(i).	50% of W-2 wages	0.	
b(ii).	25% of W-2 wages plus 2.5% of UBIA	1,179.	
b(iii).	Greater of b(i) or b(ii)		1,179.
c.	Cooperative dividends adjustment		0.

Is taxable income before this deduction equal to or less than $157,500 ($315,000 if MFJ)?

Yes. Skip lines 1d through 1i. Subtract line 1c from line 1a and enter the amount on line 1j.

No. Is taxable income before this deduction more than $207,500 ($415,000 if MFJ) or is line 1b(iii) greater than line 1a?

Yes. Skip lines 1d through 1i. Reduce the lesser of line 1a or 1b(iii) by line 1c and enter it on line 1j.

No. Continue to line 1d.

d.	Subtract line 1b(iii) from line 1a	
e.	Taxable income before this deduction	
f.	Threshold amount $157,500 ($315,000 if MFJ)	
g.	Subtract line 1f from line 1e	
h.	Divide line 1g by $50,000 ($100,000 if MFJ)	
i.	Multiply line 1d by line 1h	
j.	Subtract line 1i and 1c from line 1a. This is your activity's qualified income	565.

Activity: FISHER AUCTION CO

1.	Allocated qualified business income		157,909.
a.	Multiply line 1 by 20%		31,582.
b(i).	50% of W-2 wages	198,346.	
b(ii).	25% of W-2 wages plus 2.5% of UBIA	101,117.	
b(iii).	Greater of b(i) or b(ii)		198,346.
c.	Cooperative dividends adjustment		0.

Is taxable income before this deduction equal to or less than $157,500 ($315,000 if MFJ)?

Yes. Skip lines 1d through 1i. Subtract line 1c from line 1a and enter the amount on line 1j.

No. Is taxable income before this deduction more than $207,500 ($415,000 if MFJ) or is line 1b(iii) greater than line 1a?

Yes. Skip lines 1d through 1i. Reduce the lesser of line 1a or 1b(iii) by line 1c and enter it on line 1j.

No. Continue to line 1d.

d.	Subtract line 1b(iii) from line 1a	
e.	Taxable income before this deduction	
f.	Threshold amount $157,500 ($315,000 if MFJ)	
g.	Subtract line 1f from line 1e	
h.	Divide line 1g by $50,000 ($100,000 if MFJ)	
i.	Multiply line 1d by line 1h	
j.	Subtract line 1i and 1c from line 1a. This is your activity's qualified income	31,582.

Activity: FISHER MCCLELLAN REAL ESTATE LLC

1.	Allocated qualified business income		11,369.
a.	Multiply line 1 by 20%		2,274.
b(i).	50% of W-2 wages	0.	
b(ii).	25% of W-2 wages plus 2.5% of UBIA	0.	
b(iii).	Greater of b(i) or b(ii)		0.
c.	Cooperative dividends adjustment		0.

Is taxable income before this deduction equal to or less than $157,500 ($315,000 if MFJ)?

Yes. Skip lines 1d through 1i. Subtract line 1c from line 1a and enter the amount on line 1j.

No. Is taxable income before this deduction more than $207,500 ($415,000 if MFJ) or is line 1b(iii) greater than line 1a?

Yes. Skip lines 1d through 1i. Reduce the lesser of line 1a or 1b(iii) by line 1c and enter it on line 1j.

No. Continue to line 1d.

d.	Subtract line 1b(iii) from line 1a	
e.	Taxable income before this deduction	
f.	Threshold amount $157,500 ($315,000 if MFJ)	
g.	Subtract line 1f from line 1e	
h.	Divide line 1g by $50,000 ($100,000 if MFJ)	
i.	Multiply line 1d by line 1h	
j.	Subtract line 1i and 1c from line 1a. This is your activity's qualified income	2,274.

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S -	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T	FISHER AUCTION CO., INC.	113,461.	13,590.			7,961.	1,993.
T	CITY OF POMPANO BEACH	29,523.	3,013.			1,830.	428.
S	FISHER AUCTION CO., INC.	15,080.	379.			935.	219.
T	BROWARD COUNTY	7,236.	1,230.			462.	108.
TOTALS		165,300.	18,212.			11,188.	2,748.

SCHEDULE 1 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET STATEMENT 2

LAMAR P. FISHER

FISHER AUCTION CO

1	NONSPECIFIED HEALTH INSURANCE PAYMENTS	2,901.
2	NET PROFIT FROM TRADE OR BUSINESS UNDER WHICH INSURANCE PLAN IS ESTABLISHED	130,000.
3	TOTAL OF ALL NET PROFITS AND EARNED INCOME. S CORPORATIONS SKIP TO LINE 9	
4	DIVIDE LINE 2 BY LINE 3	
5	DEDUCTIBLE PORTION OF SELF-EMPLOYMENT TAX	
6	LINE 4 TIMES LINE 5	
7	LINE 2 MINUS LINE 6	
8	SELF-EMPLOYED SEP, SIMPLE, AND QUALIFIED PLANS ATTRIBUTABLE TO TRADE OR BUSINESS NAMED ABOVE	
9	LINE 7 MINUS LINE 8. S CORPORATIONS ENTER WAGES RECEIVED	130,000.
10	FORM 2555, LINE 45 ATTRIBUTABLE TO THE TRADE OR BUSINESS NAMED ABOVE	
11	LINE 9 MINUS LINE 10	130,000.
12	SELF-EMPLOYED HEALTH INSURANCE DEDUCTION. LESSER OF LINE 1 OR LINE 11	2,901.

SCHEDULE 5 EXCESS SOCIAL SECURITY TAX WORKSHEET STATEMENT 3

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN $7,960.80 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	10,253.	935.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON SCHEDULE 4, LINE 62		
3. ADD LINES 1 AND 2	10,253.	935.
4. SOCIAL SECURITY TAX LIMIT	7,961.	7,961.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 5, LINE 72.	2,292.	0.

SCHEDULE A CASH CONTRIBUTIONS STATEMENT 4

DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
MISCELLANEOUS		18,287.	
FROM K-1 - FISHER AUCTION CO		1,587.	
SUBTOTALS		19,874.	
TOTAL TO SCHEDULE A, LINE 11			19,874.

SCHEDULE A REAL ESTATE TAXES STATEMENT 5

DESCRIPTION	AMOUNT
REAL ESTATE TAXES	8,475.
REAL ESTATE TAXES PAID BY PASSTHROUGH ENTITY	1,244.
TOTAL TO SCHEDULE A, LINE 5B	9,719.

SCHEDULE A GENERAL SALES TAX DEDUCTION WORKSHEET STATEMENT 6

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA IF, FOR ALL OF 2018, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.		2,004.
2	DID YOU LIVE IN ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2018? IF NO, ENTER -0-. IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	0.	
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2018? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS. IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7. IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN. POMPANO BEACH		
4	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6. IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.0000	
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.0000	
6	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3. IF YES, MULTIPLY LINE 1 BY LINE 5.		0.
6A	ADD LINE 1 AND LINE 6.		2,004.
6B	PART-YEAR DAYS RATE.		1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.		2,004.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.		
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.		2,004.

SCHEDULE D — CAPITAL LOSS CARRYOVER — STATEMENT 7

1. ENTER THE AMOUNT FROM FORM 1040, LINE 10	266,209.
2. ENTER THE LOSS FROM SCHEDULE D, LINE 21, AS A POSITIVE AMOUNT	3,000.
3. COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0-	269,209.
4. ENTER THE SMALLER OF LINE 2 OR LINE 3	3,000.
5. ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT	23,000.
6. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15	
7. ADD LINES 4 AND 6	3,000.
8. SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0-	20,000.
9. ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT	
10. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7	
11. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-	
12. ADD LINES 10 AND 11	
13. LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0-	

SCHEDULE E — INCOME OR (LOSS) FROM PARTNERSHIPS AND S CORPS — STATEMENT 8

NAME	CODE	X IF FRN	BASIS COMP REQ	ANY NOT AT RISK	PASSIVE LOSS	PASSIVE INCOME	EMPLOYER ID NO. NONPASSIVE LOSS	SEC. 179 DEDUCTION	NONPASSIVE INCOME
110 PROPERTY LLC	P						47-2180771 980.		
LBF PROPERTIES LLC	P						46-4361795		2,860.
FISHER MCCLELLAN REAL ESTATE LLC	P						81-2266206		11,520.
THD PROPERTY LLC	P						83-2861060 0.		
FISHER AUCTION CO	S						59-2342559		160,004.
18 S. FEDERAL LLC	P						83-2844577 1,303.		
TOTALS TO SCH. E, LN. 29							2,283.		174,384.

SCHEDULE E RECONCILIATION FOR REAL ESTATE PROFESSIONALS STATEMENT 9

FORM	DESCRIPTION	AMOUNT
SCH E P2	110 PROPERTY LLC	-980.
SCH E P2	LBF PROPERTIES LLC	2,860.
SCH E P2	FISHER MCCLELLAN REAL ESTATE LLC	11,520.
SCH E P2	18 S. FEDERAL LLC	-1,303.
SCH E P1	FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC BLVD, POMPANO BEA	-544.
TOTAL TO SCHEDULE E, LINE 43		11,553.

FORM 8960 TRADE OR BUSINESS INCOME STATEMENT 10

FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC B	544.
110 PROPERTY LLC	980.
LBF PROPERTIES LLC	-2,860.
FISHER MCCLELLAN REAL ESTATE LLC	-11,520.
FISHER AUCTION CO	-160,004.
18 S. FEDERAL LLC	1,303.
AMOUNT TO FORM 8960, LINE 4B	-171,557.