

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

OF FINANCIAL INTERESTS

FOR OFFICE USE ONLY:

LAST NAME — FIRST NAME — MIDDLE NAME:

Reams, Kirk Bradley

215396

MAILING ADDRESS:

11102 South Salt Road

PROCESSED

FLORIDA
COMMISSION ON ETHICS

CITY :

Lamont

ZIP :

32336

COUNTY :

Jefferson

SEP 06 2019

NAME OF AGENCY :

Jefferson County Board of County Commissioners

RECEIVED

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

Clerk of Circuit Court & Comptroller

CHECK IF THIS IS A FILING BY A CANDIDATE

PART A -- NET WORTH

Please enter the value of your net worth as of December 31, 2018 or a more current date. [Note: Net worth is not calculated by subtracting your reported liabilities from your reported assets, so please see the instructions on page 3.]

My net worth as of September 3, 20 19 was \$ 458,616.96.

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 \$ 20,000.00

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)	VALUE OF ASSET
see separate list	

PART C -- LIABILITIES

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

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
see separate list	

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

PART F - TRAINING

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

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

OATH

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

STATE OF FLORIDA
 COUNTY OF JEFFERSON

Sworn to (or affirmed) and subscribed before me this 3rd day of

SEPTEMBER, 2019 by Kirk Rocins

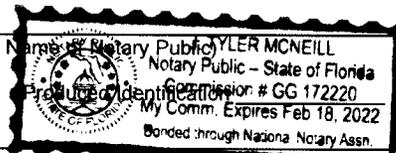
[Signature]
 (Signature of Notary Public—State of Florida)

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

Notary Public - State of Florida

Personally Known OR Produced Identification

Type of Identification Produced Produced Identification



[Signature]
SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

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

<u>Description of Asset</u>	<u>Value of Asset</u>
household goods/personal effects	\$20,000.00
Checking Account	\$48,637.92
FRS Investment Plan	\$302,445.95
State Farm Life Ins Policy	\$16,276.79
NY Life Life Ins Policy	\$12,690.88
21 acres	\$52,500.00
7.5 acres	\$41,250.00
7.5 acres	\$41,250.00
1/2 interest in 44 acres	\$41,800.00
1/2 interest in 42 acres	\$63,045.00
1/2 interest in 25 acres	\$47,037.00
19 Brood Cows	\$29,000.00
2018 John Deere 6120R & Front End Loader	\$100,428.00
2017 Rhino TS12 Rotary Mower	\$9,610.00
2017 Grassworx Weedwiper Sprayer	\$19,656.00
2017 Great Plains 10 foot No-Till Drill Planter	\$23,150.00
2017 Aerway 10 foot Pasture Aerator	\$11,400.00
2017 Grapple Rake	\$2,457.00
(2) 2017 Snipes Hay Haulers	\$6,596.00
1970 Dodge Charger	\$10,000.00
2016 Camo Honda Rubicon	<u>\$7,634.00</u>
TOTAL	\$906,864.54

<u>Creditors</u>	<u>Amount of Liability</u>
FMB secured loan	\$9,332.41
State Farm Policy loan	\$8,708.09
NY Life Policy Loan	\$9,962.10
Capital City Land Loan-21 acres	\$31,938.12
Capital City Land Loan-7.5 acres	\$28,003.34
Capital City Land Loan-7.5 acres & doublewide	\$36,363.57
Sofi	\$16,110.31
Prosper	\$33,740.58
Best Egg	\$28,276.26
Sallie Mae/Navient Student Loan	\$54,443.86
John Deere	\$132,879.79
Chase Visa	\$8,995.79
Synchrony MC	\$6,265.52
State Farm Visa	\$3,394.81
American Express	\$19,685.60
Discover	\$14,546.91
Capital One MC	<u>\$5,600.52</u>
TOTAL	\$448,247.58

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

Your first name and initial: **KIRK B** Last name: **REAMS** Your social security number: [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:

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)

Spouse is blind Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street): **11102 S SALT ROAD** Apt. no.: Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. **LAMONT, FL 32336** If more than four dependents, see inst. and check here

(1) First name		(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see inst.):	
Last name				Child tax credit	Credit for other dependents
[REDACTED]	[REDACTED]	[REDACTED]	DAUGHTER	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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

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

Your signature: [REDACTED] Date: **03-15-2019** Your occupation: **CLERK OF COURT** If the IRS sent you an Identity Protection PIN, enter it here (see inst.): [REDACTED]

Spouse's signature. If a joint return, both must sign. Date: Spouse's occupation: If the IRS sent you an Identity Protection PIN, enter it here (see inst.): [REDACTED]

Paid Preparer Use Only

Preparer's signature: [REDACTED] PTIN: **P00009077** Firm's EIN: **81-4254429** Check if: 3rd Party Designee Self-employed

Preparer's name: **Douglas E Brodbeck** Phone no.: **850-561-1040**

Firm's name: **DOUGLAS E BRODBECK CPA PA**

Firm's address: **1311 EXECUTIVE CTR DR STE 121, TALLAHASSEE, FL 32301**

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

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	8,224
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRAs, pensions, and annuities	4a	
5a	Social security benefits	5a	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	26,436
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	34,660
8	Standard deduction or itemized deductions (from Schedule A)	8	18,000
9	Qualified business income deduction (see instructions)	9	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	16,660
11	a Tax (see inst.) <input type="checkbox"/> Form(s) 8814 <input type="checkbox"/> Form 4972 <input type="checkbox"/> b Add any amount from Schedule 2 and check here <input checked="" type="checkbox"/>	11	0
12	a Child tax credit/credit for other dependents <input type="checkbox"/> b Add any amount from Schedule 3 & check here <input type="checkbox"/>	12	0
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0
14	Other taxes. Attach Schedule 4	14	
15	Total tax. Add lines 13 and 14	15	0
16	Federal income tax withheld from Forms W-2 and 1099	16	1,174
17	Refundable credits: a EIC (see inst.) <input type="checkbox"/> b Sch 8812 <input type="checkbox"/> c Form 8863 <input type="checkbox"/> Add any amount from Schedule 5	17	
18	Add lines 16 and 17. These are your total payments	18	1,174
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19	1,174
20a	Amount of line 19 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	20a	1,174
21	Amount of line 19 you want applied to your 2019 estimated tax <input type="checkbox"/>	21	
22	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	22	
23	Estimated tax penalty (see instructions)	23	

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on Form 1040

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**

		Your social security number	
KIRK B REAMS		[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 <input type="checkbox"/>	13	21,635
	14 Other gains or (losses). Attach Form 4797	14	18,374
	15a Reserved	15b	
	16a Reserved	16b	
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	5,277
	18 Farm income or (loss). Attach Schedule F	18	(18,850)
	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	26,436
Adjustments to Income	23 Educator expenses	23	
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
	25 Health savings account deduction. Attach Form 8889	25	
	26 Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	27 Deductible part of self-employment tax. Attach Schedule SE	27	
	28 Self-employed SEP, SIMPLE, and qualified plans	28	
	29 Self-employed health insurance deduction	29	
	30 Penalty on early withdrawal of savings	30	
	31a Alimony paid b Recipient's SSN	31a	
	32 IRA deduction	32	
	33 Student loan interest deduction	33	
	34 Reserved	34	
	35 Reserved	35	
	36 Add lines 23 through 35	36	0

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

Schedule 1 (Form 1040) 2018

SCHEDULE 2
(Form 1040)

Tax

OMB No. 1545-0074

2018

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

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

Attachment
Sequence No. **02**

Name(s) shown on Form 1040

Your social security number

KIRK B REAMS

[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

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

Schedule 2 (Form 1040) 2018

EEA

**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.

OMB No. 1545-0074

2018
Attachment
Sequence No. **07**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Name(s) shown on Form 1040

Your social security number

KIRK B REAMS

				Your social security number	
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 <u>2</u>	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 <input checked="" type="checkbox"/>	5a	705		
	b State and local real estate taxes (see instructions)	5b			
	c State and local personal property taxes	5c			
	d Add lines 5a through 5c	5d	705		
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	705		
	6 Other taxes. List type and amount ▶ _____	6			
	7 Add lines 5e and 6	7			705
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 <input type="checkbox"/>				
Caution: Your mortgage interest deduction may be limited (see instructions).	a Home mortgage interest and points reported to you on Form 1098	8a			
	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			
	9 Investment interest. Attach Form 4952 if required. See instructions	9			
	10 Add lines 8e and 9	10			
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11			
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			
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			705
	18 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>	18			

For Paperwork Reduction Act Notice, see the instructions for Form 1040.

Schedule A (Form 1040) 2018

**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
KIRK B REAMS

Your social security number
[REDACTED]

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . .				
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 21,635
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
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 21,635

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

Schedule D (Form 1040) 2018

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p>	16	21,635			
<ul style="list-style-type: none"> • 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. 					
<p>17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>					
<p>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 ▶</p>	18				
<p>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 ▶</p>	19				
<p>20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> 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. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>					
<p>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:</p> <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="border-right: 1px solid black; padding-right: 5px;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) </td> <td style="font-size: 2em; padding: 0 10px;">}</td> <td style="border-bottom: 1px solid black; padding-left: 10px;">.</td> </tr> </table> <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 	}	21	()
<ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 	}			
<p>22 Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b? <input type="checkbox"/> 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). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>					

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
▶ Attach to Form 1040, 1040NR, or Form 1041.

OMB No. 1545-0074

2018

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

KIRK B REAMS

[REDACTED]

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Forms 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)
A 594 FRANK LACY RD, MONTICELLO, FL 32344
B
C

1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
A	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.	365	0	<input type="checkbox"/>
B					<input type="checkbox"/>
C					<input type="checkbox"/>

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	7,350		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	1,536		
17 Utilities	17			
18 Depreciation expense or depletion	18	327		
19 Other (list) ▶ <u>MH REGISTRATION EXP</u>	19	210		
20 Total expenses. Add lines 5 through 19	20	2,073		
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	5,277		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a		7,350	
b Total of all amounts reported on line 4 for all royalty properties	23b		0	
c Total of all amounts reported on line 12 for all properties	23c		0	
d Total of all amounts reported on line 18 for all properties	23d		327	
e Total of all amounts reported on line 20 for all properties	23e		2,073	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			5,277
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			(0)
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			5,277

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2018

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **14**

Name of proprietor
KIRK B REAMS

Social security number (SSN) XXXXXXXXXX

A Principal crop or activity
CATTLE

B Enter code from Part IV
▶ **112111**

C Accounting method:
 Cash Accrual

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

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

F Did you make any payments in 2018 that would require you to file Form(s) 1099 (see instructions)? . . . Yes No

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

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

1a Sales of livestock and other resale items (see instructions)	1a		
b Cost or other basis of livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a		1c	
2 Sales of livestock, produce, grains, and other products you raised		2	2,500
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election		5c Taxable amount	5c
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)			
a Amount received in 2018	6a	6b Taxable amount	6b
c If election to defer to 2019 is attached, check here ▶ <input type="checkbox"/>		6d Amount deferred from 2017	6d
7 Custom hire (machine work) income		7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions ▶		9	2,500

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10	341	23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	13,362	25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16	1,894	27 Storage and warehousing	27	
17 Fertilizers and lime	17		28 Supplies	28	1,293
18 Freight and trucking	18		29 Taxes	29	
19 Gasoline, fuel, and oil	19		30 Utilities	30	
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions)			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a		a	32a	
b Other	21b	4,460	b	32b	
22 Labor hired (less employment credits)	22		c	32c	
			d	32d	
			e	32e	
			f	32f	

33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions ▶ **33** 21,350

34 Net farm profit or (loss). Subtract line 33 from line 9 **34** (18,850)

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

35 Reserved for future use.

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

a All investment is at risk. **b** Some investment is not at risk.

Sales of Business Property
 (Also Involuntary Conversions and Recapture Amounts
 Under Sections 179 and 280F(b)(2))

Department of the Treasury
 Internal Revenue Service

▶ Attach to your tax return.
 ▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return

Identifying number

KIRK B REAMS

[REDACTED]

1 Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions **1**

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

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

3 Gain, if any, from Form 4684, line 39 **3**

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 **4**

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5**

6 Gain, if any, from line 32, from other than casualty or theft **6** **21,635**

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **7** **21,635**

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

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

8 Nonrecaptured net section 1231 losses from prior years. See instructions **8**

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

Part II Ordinary Gains and Losses (see instructions)

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

11 Loss, if any, from line 7 **11** ()

12 Gain, if any, from line 7 or amount from line 8, if applicable **12**

13 Gain, if any, from line 31 **13** **18,374**

14 Net gain or (loss) from Form 4684, lines 31 and 38a **14**

15 Ordinary gain from installment sales from Form 6252, line 25 or 36 **15**

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 **16**

17 Combine lines 10 through 16 **17** **18,374**

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions **18a**

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14 **18b** **18,374**

For Paperwork Reduction Act Notice, see separate instructions.

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A HONDA TRX500FA7G 0510 WHITE	10-08-2015	05-15-2018
B 2015 JD 5085E TRACTOR 1691	08-07-2017	10-15-2018
C		
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	5,000	48,858		
21	Cost or other basis plus expense of sale	10,851	27,223		
22	Depreciation (or depletion) allowed or allowable	7,853	16,372		
23	Adjusted basis. Subtract line 22 from line 21	2,998	10,851		
24	Total gain. Subtract line 23 from line 20	2,002	38,007		
25 If section 1245 property:					
25a	Depreciation allowed or allowable from line 22	7,853	16,372		
25b	Enter the smaller of line 24 or 25a	2,002	16,372		
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
26a	Additional depreciation after 1975. See instructions				
26b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions				
26c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e				
26d	Additional depreciation after 1969 and before 1976				
26e	Enter the smaller of line 26c or 26d				
26f	Section 291 amount (corporations only)				
26g	Add lines 26b, 26e, and 26f				
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
27a	Soil, water, and land clearing expenses				
27b	Line 27a multiplied by applicable percentage. See instructions				
27c	Enter the smaller of line 24 or 27b				
28 If section 1254 property:					
28a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions				
28b	Enter the smaller of line 24 or 28a				
29 If section 1255 property:					
29a	Applicable percentage of payments excluded from income under section 126. See instructions				
29b	Enter the smaller of line 24 or 29a. See instructions				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	40,009
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	18,374
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	21,635

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

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

Your social security number

KIRK B REAMS



Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

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	16,660
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	18,000
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	34,660

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	70,300
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	0
7	<ul style="list-style-type: none"> 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	
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	0
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	
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

Name(s) shown on return

Your social security number

KIRK B REAMS

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 7 or Form 1040NR, line 36 is more than \$31,500 (\$47,250 if head of household; \$63,000 if married filing jointly).

CAUTION!

- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2001; **(b)** is claimed as a dependent on someone else's 2018 tax return; or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions, and ABLÉ account contributions by the designated beneficiary for 2018. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2018 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2015 and **before** the due date (including extensions) of your 2018 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000.
- Add the amounts on line 6. If zero, **stop**; you can't take this credit.
- Enter the amount from Form 1040, line 7* or Form 1040NR, line 36
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1		
2		
3		
4	10,005	
5		
6		
7		
8		

If line 8 is -		And your filing status is -		
Over -	But not over -	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9 -				
---	\$19,000	0.5	0.5	0.5
\$19,000	\$20,500	0.5	0.5	0.2
\$20,500	\$28,500	0.5	0.5	0.1
\$28,500	\$30,750	0.5	0.2	0.1
\$30,750	\$31,500	0.5	0.1	0.1
\$31,500	\$38,000	0.5	0.1	0.0
\$38,000	\$41,000	0.2	0.1	0.0
\$41,000	\$47,250	0.1	0.1	0.0
\$47,250	\$63,000	0.1	0.0	0.0
\$63,000	---	0.0	0.0	0.0

Note: If line 9 is zero, **stop**; you can't take this credit.

- Multiply line 7 by line 9
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 51; or Form 1040NR, line 48

7	
9	x
10	
11	
12	

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

Paid Preparer's Due Diligence Checklist

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

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

Taxpayer name(s) shown on return

KIRK B REAMS

Taxpayer identification number

[REDACTED]

Enter preparer's name and PTIN

Douglas E Brodbeck

P00009077

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I-V for the benefit(s), and/or HOH filing status claimed (check all that apply).		EIC	CTC/ ACTC/ODC	AOTC	HOH
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
1	Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input type="checkbox"/> Yes		<input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed 	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
4	Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/> Yes		<input checked="" type="checkbox"/> No	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
b	Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s) List those documents, if any, that you relied on. <u>Childcare Records</u>	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No <input type="checkbox"/> N/A	
a	Did you complete the required recertification Form 8862?	<input type="checkbox"/> Yes		<input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?	<input type="checkbox"/> Yes		<input type="checkbox"/> No <input type="checkbox"/> N/A	

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)		EIC	CTC/ CTC/ODC	AOTC	HOH
9a	Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)		EIC	CTC/ ACTC/ODC	AOTC	HOH
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer dependent who is a citizen, national, or resident of the United States?		<input type="checkbox"/> Yes <input type="checkbox"/> No		
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)		EIC	CTC/ ACTC/ODC	AOTC	HOH
13	Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)		EIC	CTC/ ACTC/ODC	AOTC	HOH
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part VI Eligibility Certification		
<p>▶ You have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:</p> <p>A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to determine the amount of the credit(s) claimed;</p> <p>B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;</p> <p>C. Submit Form 8867 in the manner required; and</p> <p>D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under <i>Document Retention</i>.</p> <ol style="list-style-type: none"> 1. A copy of Form 8867; 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed; 3. Copies of any documents provided by the taxpayer on which you relied to determine eligibility for the credit(s) and/or HOH filing status, 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and 5. A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers. <p>▶ If you have not complied with all due diligence requirements, you may have to pay a \$520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.</p>		
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Depreciation and Amortization

(Including Information on Listed Property)

2018

Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return
KIRK B REAMS

Business or activity to which this form relates
FARM - CATTLE

Identifying number
[REDACTED]

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)		1
2	Total cost of section 179 property placed in service (see instructions)		2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)		3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-		4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions		5
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8
9	Tentative deduction. Enter the smaller of line 5 or line 8		9
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562		10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions		11
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11		12
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	▶ 13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions		14	0
15	Property subject to section 168(f)(1) election		15	
16	Other depreciation (including ACRS)		16	

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2018		17	9,465
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>		

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		109,161	7	MO	200 DB	3,897
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28		21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions		22	13,362
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	▶ 23		

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
BUSINESS TRUCK	09/01/2015	4.6%				S/L-			
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B - Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
30 Total business/investment miles driven during the year (don't include commuting miles)	625											
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven	13,000											
33 Total miles driven during the year. Add lines 30 through 32	13,625											
34 Was the vehicle available for personal use during off-duty hours?	X											
35 Was the vehicle used primarily by a more than 5% owner or related person?	X											
36 Is another vehicle available for personal use?		X										

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

KIRK B REAMS

MOBILE HOME



Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 rows for lines 1-5: Maximum amount, Total cost, Threshold cost, Reduction in limitation, Dollar limitation.

Table with 3 columns: (a) Description of property, (b) Cost, (c) Elected cost. Row 6.

Table with 13 rows for lines 7-13: Listed property, Total elected cost, Tentative deduction, Carryover, Business income limitation, Section 179 expense deduction, Carryover.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for lines 14-16: Special depreciation allowance, Property subject to section 168(f)(1) election, Other depreciation.

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

Section A

Table with 2 rows for lines 17-18: MACRS deductions for assets placed in service in tax years beginning before 2018, Election to group assets.

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i.

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

Table with 4 rows for lines 20a-d: Class life, 12-year, 30-year, 40-year.

Part IV Summary (See instructions.)

Table with 3 rows for lines 21-23: Listed property, Total, For assets shown above and placed in service during the current year.

For Paperwork Reduction Act Notice, see separate instructions.

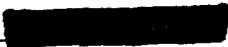
Elections

2018 PG01

Name(s) as shown on return

Your Social Security Number

KIRK B REAMS



Title: Section 1.263(a)-1(f) de minimis safe harbor election
Name: KIRK B REAMS
Address: 11102 S SALT ROAD, LAMONT, FL 32336
TIN: 
Statement: Taxpayer is making the de minimis safe harbor election under Section 1.263(a)-1(f).

Preparer Note

2018 PG01

Name(s) as shown on return

KIRK B REAMS

Your Social Security Number



THE TAXPAYER MAKES THE FOLLOWING ELECTIONS RELATED TO
BONUS DEPRECIATION FOR THE 2018 TAX YEAR.

I ELECT OUT OF ALL BONUS DEPRECIATION FOR ALL CLASSES OF PROPERTY.

W-2 Detail Listing

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

T/S	Employer Name	FEDERAL			STATE	
		Gross	W/H	State Code	Gross	W/H
T	CLERK OF CIRCUIT COURT	8,224	1,174			
	Totals	8,224	1,174			

