

FORM 6**FULL AND PUBLIC DISCLOSURE****2019**

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

MAILING ADDRESS:

11102 South Salt Road

CITY :

Lamont

ZIP :

32336

COUNTY :

Jefferson

NAME OF AGENCY :

Jefferson County Board of County Commissioners

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

Clerk of Circuit Court & Comptroller

CHECK IF THIS IS A FILING BY A CANDIDATE ☒

2020 JUN 10 PM 4:15

RECEIVED
SUPERVISOR OF ELECTIONS
JEFFERSON COUNTY, FL**PROCESSED****215396****PART A -- NET WORTH**

Please enter the value of your net worth as of December 31, 2019 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 10, 20 20 was \$ 478,960.43.

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 2019 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 2019 federal income tax return and all W2's, schedules, and attachments.

[If you check this box and attach a copy of your 2019 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 by means of ☒ physical presence or ☐ online notarization, this 10th day of

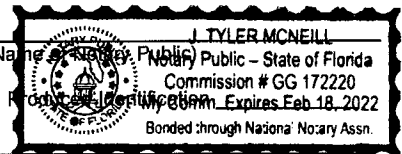
JUNE, 2020 by Kirk B. Reams

(Signature of Notary Public—State of Florida)

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

Personally Known ☒ OR ☐ Not Personally Known

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 ☒

<u>Description of Asset</u>	<u>Value of Asset</u>
household goods/personal effects	\$20,000.00
Checking Account	\$2,217.14
FRS Investment Plan	\$336,844.48
State Farm Life Ins Policy	\$18,490.25
NY Life Life Ins Policy	\$11,559.34
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	\$895,924.21

<u>Creditors</u>	<u>Amount of Liability</u>
State Farm Policy loan	\$9,317.66
NY Life Policy Loan	\$10,460.21
Capital City Land Loan-21 acres	\$31,075.39
Capital City Land Loan-7.5 acres	\$27,247.04
Capital City Land Loan-7.5 acres & doublewide	\$35,380.89
Sofi	\$12,705.76
Prosper	\$24,904.59
Best Egg	\$22,754.67
Sallie Mae/Navient Student Loan	\$52,821.60
John Deere	\$132,280.08
Chase Visa	\$8,665.12
Synchrony MC	\$7,025.99
State Farm Visa	\$3,663.04
American Express	\$18,945.35
Discover	\$14,229.43
Capital One MC	<u>\$5,486.96</u>
TOTAL	\$416,963.78

Filing Status ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS)
☒ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial KIRK B	Last name REAMS	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 11102 S SALT ROAD		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). LAMONT, FL 32336		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
		If more than four dependents, see inst. & check here ▶ <input type="checkbox"/>

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien
You: ☐ Were born before January 2, 1955 ☐ Are blind
Spouse: ☐ Was born before January 2, 1955 ☐ Is blind

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

Standard Deduction <ul style="list-style-type: none"> Single or Married filing separately, \$12,200 Married filing jointly or Qualifying widow(er), \$24,400 Head of household, \$18,350 If you checked any box under Standard Deduction, see instructions. 	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	98,603
	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	
	4a IRA distributions	4a	
	c Pensions and annuities	4c	
	5a Social security benefits	5a	
	6 Capital gain or (loss). Attach Schedule D if required. If not required, check here . . ▶ <input type="checkbox"/>	6	7,852
	7a Other income from Schedule 1, line 9	7a	(47,758)
	b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income ▶	7b	58,697
	8a Adjustments to income from Schedule 1, line 22	8a	1,637
b Subtract line 8a from line 7b. This is your adjusted gross income ▶	8b	57,060	
9 Standard deduction or itemized deductions (from Schedule A)	9	18,350	
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A. . .	10		
11a Add lines 9 and 10	11a	18,350	
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b	38,710	

12a Tax (see instructions). Check if any from:1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐ **12a** 3,530b Add Schedule 2, line 3, and line 12a and enter the total **12b** 3,530**13a** Child tax credit or credit for other dependents **13a** 2,000b Add Schedule 3, line 7, and line 13a and enter the total **13b** 2,350**14** Subtract line 13b from line 12b. If zero or less, enter -0- **14** 1,180**15** Other taxes, including self-employment tax, from Schedule 2, line 10 **15****16** Add lines 14 and 15. This is your **total tax** **16** 1,180**17** Federal income tax withheld from Forms W-2 and 1099 **17** 13,943**18** Other payments and refundable credits:a Earned income credit (EIC) **18a**b Additional child tax credit. Attach Schedule 8812 **18b**c American opportunity credit from Form 8863, line 8 **18c**d Schedule 3, line 14. **18d**e Add lines 18a through 18d. These are your **total other payments and refundable credits** **18e****19** Add lines 17 and 18e. These are your **total payments** **19** 13,943**Refund** **20** If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid** **20** 12,763**21 a** Amount of line 20 you want **refunded to you**. If Form 8888 is attached, check here ☐ **21a** 12,763Direct deposit? **b** Routing number **c** Type: ☒ Checking ☐ SavingsSee instructions. **d** Account number**22** Amount of line 20 you want **applied to your 2020 estimated tax**. **22****Amount You Owe** **23** **Amount you owe**. Subtract line 19 from line 16. For details on how to pay, see instructions. **23** 0**24** **Estimated tax penalty** (see instructions) **24****Third Party Designee**

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.

☐ Yes. Complete below.☐ No

(Other than paid preparer)

Designee's name

Phone no.

Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and 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 (see inst.)

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

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. 850-342-0218

Email address

Paid Preparer Use Only

Preparer's signature

Date

PTIN

Check if:

06-10-2020

P00009077

☒ 3rd Party Designee

Preparer's name Douglas E Brodbeck

Phone no. 850-561-1040

☒ Self-employed

Firm's name DOUGLAS E BRODBECK CPA PA

Firm's address 1311 EXECUTIVE CTR DR STE 121

TALLAHASSEE, FL 32301

Firm's EIN 81-4254429

SCHEDULE 1

(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Name(s) shown on Form 1040 or 1040-SR

Additional Income and Adjustments to Income

► Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2019

Attachment
Sequence No. **01**

Your social security number

KIRK B REAMS

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ►		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	2,144
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	(163)
6	Farm income or (loss). Attach Schedule F	6	(49,739)
7	Unemployment compensation	7	
8	Other income. List type and amount ►	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	(47,758)

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN.		
c	Date of original divorce or separation agreement (see instructions) ►		
19	IRA deduction	19	
20	Student loan interest deduction	20	1,637
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	1,637

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

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 2

(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service**Additional Taxes**

▶ Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2019Attachment
Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

KIRK B REAMS

Part I	Tax		
1	Alternative minimum tax. Attach Form 6251	1	0
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b	3	0
Part II Other Taxes			
4	Self-employment tax. Attach Schedule SE	4	
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	8	
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15	10	0

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

Schedule 2 (Form 1040 or 1040-SR) 2019

EEA

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

► Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2019

Attachment
Sequence No. **03**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

KIRK B REAMS

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	350
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	350

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	0

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

Schedule 3 (Form 1040 or 1040-SR) 2019

EEA

SCHEDULE D
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

► Attach to Form 1040, 1040-SR, or 1040-NR.

- 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

2019

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

KIRK B REAMS

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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 7,852
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 7,852

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

Schedule D (Form 1040 or 1040-SR) 2019

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	7,852
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, 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 Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22. 		
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.		
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	852
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). Don't complete lines 21 and 22 below. <input checked="" type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) <div style="margin-left: 10px;">] </div> </div>	21	()
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

SCHEDULE E
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2019

Attachment
Sequence No. **13**

Your social security number

KIRK B REAMS

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** (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 2019 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 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	2		166	166	<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			
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	163		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	163		
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	(163)		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(163) () ()		
23a Total of all amounts reported on line 3 for all rental properties	23a		0	
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		0	
e Total of all amounts reported on line 20 for all properties	23e		163	
24 Income. Add positive amounts shown on line 21. Do not include any losses.	24		0	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here.	25	(163)		
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 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			(163)

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040 or 1040-SR) 2019

SCHEDULE F
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074

2019

Attachment
Sequence No. **14**

Name of proprietor

KIRK B REAMS

Social security number (SSN)

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 2019? If "No," see instructions for limit on passive losses ☒ Yes ☐ No

F Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

G If "Yes," did you or will you file required Form(s) 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	1,709	
b Cost or other basis of livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a			1c 1,709
2 Sales of livestock, produce, grains, and other products you raised			2
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election			5a
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2019	6a	6b Taxable amount	6b
c If election to defer to 2020 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2018	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 1,709

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	363	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	38,298	25 Repairs and maintenance	25	761
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16	5,326	27 Storage and warehousing	27	
17 Fertilizers and lime	17	1,522	28 Supplies	28	
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	5,178	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	51,448
34 Net farm profit or (loss). Subtract line 33 from line 9				34	(49,739)

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.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040 or 1040-SR) 2019

Form

2441

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Child and Dependent Care Expenses

► Attach to Form 1040, 1040-SR, or 1040-NR.
► Go to www.irs.gov/Form2441 for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment
Sequence No. 21

KIRK B REAMS

Your social security number

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box.

Part I **Persons or Organizations Who Provided the Care - You must complete this part.**
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
		7803 AUCILLA RD		
		MONTICELLO, FL		
	AUCILLA CH ACAD	32344	59-1489030	1,750

Did you receive dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on page 2 next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 2 (Form 1040 or 1040-SR), line 7a; or Form 1040-NR, line 59a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2019 for the person listed in column (a)
First	Last		
JILLIAN	REAMS		1,750

3 Add the amounts in column (c) of line 2. **Don't** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31.

4 Enter your **earned income**. See instructions

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

6 Enter the **smallest** of line 3, 4, or 5

7 Enter the amount from Form 1040 or 1040-SR, line 8b; or Form 1040-NR, line 35

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

If line 7 is:

Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0 - 15,000		.35	\$29,000 - 31,000		.27
15,000 - 17,000		.34	31,000 - 33,000		.26
17,000 - 19,000		.33	33,000 - 35,000		.25
19,000 - 21,000		.32	35,000 - 37,000		.24
21,000 - 23,000		.31	37,000 - 39,000		.23
23,000 - 25,000		.30	39,000 - 41,000		.22
25,000 - 27,000		.29	41,000 - 43,000		.21
27,000 - 29,000		.28	43,000 - No limit		.20

3 1,750

4 48,864

5 48,864

6 1,750

7 57,060

8 X. 20

9 350

10 3,530

11 350

Sales of Business Property

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

OMB No. 1545-0184

2019

Department of the Treasury
Internal Revenue Service▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4797 for instructions and the latest information.Attachment
Sequence No. 27

Name(s) shown on return

Identifying number

KIRK B REAMS

- 1 Enter the gross proceeds from sales or exchanges reported to you for 2019 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 7,852
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7 7,852
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 2,144
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 2,144
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 or Form 1040-SR), 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 or Form 1040-SR), Part I, line 4						18b 2,144

For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2019)

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 MOBILE HOME		05-23-2016	06-15-2019
B RINO TS12 R MOWER 2956		08-07-2017	11-18-2019
C HVAC		06-15-2017	06-15-2019
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.)	20 8,889	5,590	7,111	
21	Cost or other basis plus expense of sale	21 5,000	11,000	4,000	
22	Depreciation (or depletion) allowed or allowable	22 561	7,554	291	
23	Adjusted basis. Subtract line 22 from line 21	23 4,439	3,446	3,709	
24	Total gain. Subtract line 23 from line 20	24 4,450	2,144	3,402	
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a	7,554		
b	Enter the smaller of line 24 or 25a	25b	2,144		
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g	0	0	
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.					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage. See instructions	27b			
c	Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b	Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b	Enter the smaller of line 24 or 29a. See instructions.	29b			

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	9,996
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	2,144
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	7,852

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	

Alternative Minimum Tax - Individuals

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)► Go to www.irs.gov/Form6251 for instructions and the latest information.

► Attach to Form 1040, 1040-SR, or 1040-NR.

2019Attachment
Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

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 or 1040-SR, line 11b, if more than zero. If Form 1040 or 1040-SR, line 11b, is zero, subtract lines 9 and 10 of Form 1040 or 1040-SR from line 8b of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	38,710
2a	If filing Schedule A (Form 1040 or 1040-SR), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 9	2a	18,350
b	Tax refund from Schedule 1 (Form 1040 or 1040-SR), line 1 or line 8	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 or 1040-SR), line 8. 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 \$733,700, see instructions.)	4	57,060

Part II Alternative Minimum Tax (AMT)

5	Exemption. (If you were under age 24 at the end of 2019, see instructions.) IF your filing status is... AND line 4 is not over... THEN enter on line 5... Single or head of household \$ 510,300 \$ 71,700 Married filing jointly or qualifying widow(er) 1,020,600 111,700 Married filing separately 510,300 55,850 If line 4 is over the amount shown above for your filing status, see instructions.	5	71,700
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, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 6; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040 or 1040-SR) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 40 here. All others: If line 6 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,896 (\$1,948 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 or 1040-SR, line 12a (minus any tax from Form 4972), and Schedule 2 (Form 1040 or 1040-SR), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040 or 1040-SR), line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 12a, 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 or 1040-SR), line 1	11	0

Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040, 1040-SR, or 1040-NR.
► Go to www.irs.gov/Form8880 for the latest information.

OMB No. 1545-0074

2019Attachment
Sequence No. **54**

Name(s) shown on return

KIRK B REAMS

Your social security number

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

CAUTION! • The amount on Form 1040 or 1040-SR, line 8b; or Form 1040-NR, line 35 is more than \$32,000 (\$48,000 if head of household; \$64,000 if married filing jointly).

• The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2002; (b) is claimed as a dependent on someone else's 2019 tax return; or (c) was a **student** (see instructions).

- 1 Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2019. **Do not** include rollover contributions
- 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2019 (see instructions)
- 3 Add lines 1 and 2
- 4 Certain distributions received **after** 2016 and **before** the due date (including extensions) of your 2019 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- 5 Subtract line 4 from line 3. If zero or less, enter -0-
- 6 In each column, enter the **smaller** of line 5 or \$2,000.
- 7 Add the amounts on line 6. If zero, **stop**; you can't take this credit
- 8 Enter the amount from Form 1040 or 1040-SR, line 8b;* or Form 1040-NR, line 35
- 9 Enter the applicable decimal amount from the table below:

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

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)
---	\$19,250	0.5	0.5	0.5
\$19,250	\$20,750	0.5	0.5	0.2
\$20,750	\$28,875	0.5	0.5	0.1
\$28,875	\$31,125	0.5	0.2	0.1
\$31,125	\$32,000	0.5	0.1	0.1
\$32,000	\$38,500	0.5	0.1	0.0
\$38,500	\$41,500	0.2	0.1	0.0
\$41,500	\$48,000	0.1	0.1	0.0
\$48,000	\$64,000	0.1	0.0	0.0
\$64,000	---	0.0	0.0	0.0

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

- 10 Multiply line 7 by line 9
- 11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- 12 **Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040 or 1040-SR), line 4; or Form 1040-NR, line 48

* 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.

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040, Form 1040-SR, or Form 1041.

▶ Go to www.irs.gov/Form8582 for instructions and the latest information.**2019**Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

KIRK B REAMS**Part I 2019 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see**Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	7,852	
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(163)	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c	1d		7,689

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	()	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()	
c Add lines 2a and 2b	2c	()	

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()	
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()	
d Combine lines 3a, 3b, and 3c	3d		

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		7,689
--	----------	--	--------------

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	
6 Enter \$150,000. If married filing separately, see instructions	6	
7 Enter modified adjusted gross income, but not less than zero. See instructions	7	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9	10	0

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13.	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2019. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	0

For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2019)

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2019

Attachment
Sequence No. 179

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

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

Business or activity to which this form relates

Identifying number

KIRK B REAMS

FARM - CATTLE

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 2018 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 2020. 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 2019	17	36,603
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 2019 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	#1					
b 5-year property						
c 7-year property Statement						1,695
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 2019 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	38,298
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2019)

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 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	5.1%				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
30 Total business/investment miles driven during the year (don't include commuting miles)	625					
31 Total commuting miles driven during the year	2,200					
32 Total other personal (noncommuting) miles driven	9,500					
33 Total miles driven during the year. Add lines 30 through 32	12,325					
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
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
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42 Amortization of costs that begins during your 2019 tax year (see instructions):

--	--	--	--	--	--

43 Amortization of costs that began before your 2019 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)

OMB No. 1545-0172

2019Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.Attachment
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

KIRK B REAMS**MOBILE HOME****[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 2018 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 2020. 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 2019	17	150
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 2019 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						
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 2019 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	150
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2019)

Federal Supporting Statements**2019 PG01**

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

FORM 4562 - LINE 19C

Statement #1

BASIS	RP	CV	METHOD	DEDUCTION
2,000	7	MQ	200 DB	214
7,000	7	MQ	200 DB	750
2,000	7	MQ	200 DB	71
18,500	7	MQ	200 DB	660
TOTAL				<u>1,695</u>

Elections

2019 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: [REDACTED]

Statement: Taxpayer is making the de minimis safe harbor election under Section 1.263(a)-1(f).

Special Depreciation Elections

2019 PG01

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

THE TAXPAYER MAKES THE FOLLOWING ELECTIONS RELATED TO
BONUS DEPRECIATION FOR THE 2019 TAX YEAR.

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

(Keep for your records)

Tax ID Number

KIRK B REAMS

W2_LIST.LD

Form **8995****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-0123

2019Department of the Treasury
Internal Revenue Service▶ Attach to your tax return.
▶ Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

KIRK B REAMS

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Schedule F: CATTLE		(47,595)
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	(47,595)		
3	Qualified business net (loss) carryforward from the prior year	3	(476)		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	0
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	0
11	Taxable income before qualified business income deduction	11	38,710		
12	Net capital gain (see instructions)	12	7,852		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	30,858		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	6,172
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶			15	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(48,071)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	(0)

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2019)

EEA

Amount from Form 1040, line 8b..... 57,060

Amount from Form 1040, line 9..... 18,350

Line 11 above is the difference between these amounts 38,710

QBI Explanation Worksheet

Form 1040

(Do not file. Keep for your records)

2019

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

Name of business activity

Schedule F: CATTLE

	As reported	As allowed on 1040 after limitations
1. Ordinary business income (loss)	(49,739)	(49,739)
2. Rental income (loss)		
3. Royalty income (loss)		
4. Section 1231 gain (loss)	2,144	2,144
5. Other income (loss)		
6. Section 179 deduction		
7. Charitable contributions		
8. Other deductions		
9. Deduction for half of SE tax		
10. Self-employed health insurance deduction		
11. Self-employed pension deduction		
12. QBI amount carried to Form 8995 / 8995-A		(47,595)
13. W-2 wages carried to Form 8995 / 8995-A		
14. UBI of qualified property carried to Form 8995 / 8995-A		291,482
15. Section 199A REIT dividends		
16. 199(A)(g) deduction		
17. QBI allocable to cooperative payments		
18. W-2 wages allocable to cooperative payments		

The income amount from line 12 will show on one of the following lines, depending on circumstances:

- ☒ Form 8995, line 1
- ☐ Form 8995-A, line 2
- ☐ Form 8995-A, Schedule A, line 2
- ☐ Form 8995-A, Schedule A, line 16
- ☐ Form 8995-A, Schedule B, line 3
- ☐ Form 8995-A, Schedule C, line 1

Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.