FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS 2019

PROCESSED

Broward County-Elected Constitutional Officer

**********AUTO**MIXED AADC 323 T5 P1 26 832

LAMAR PAUL FISHER, COUNTY COMMISSIONER, DISTRICT 4
290 SE 5TH TER
POMPANO BEACH FL 33060-8030

CHECK IF THIS IS A FILING BY A CANDIDATE ☐

FOR OFFICE USE ONLY:

FLORIDA COMMISSION ON ETHICS

JUN 26 2020

RECEIVED

ID CODE

ID NO. 71304

CONF. CODE

Fisher, Lamar Paul

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 _____, 20 _____ was $ _____.

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 $ _____

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

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

PART C -- LIABILITIES

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

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

(Continued on reverse side)

PART D -- INCOME

Identify each separate source and amount of income which exceeded $1,000 during the year, including secondary sources of income. Or attach a complete copy of your 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.

_____
SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

STATE OF FLORIDA
COUNTY OF _____
Sworn to (or affirmed) and subscribed before me by means of
❑ physical presence or ❑ online notarization, this _____ day of
_____, 20 ____ by _____.

_____
(Signature of Notary Public--State of Florida)

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

Personally Known _____ *OR* Produced Identification _____

Type of Identification Produced _____

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

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

_____ _____
Signature Date

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

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

FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS 2019

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

FOR OFFICE USE ONLY:

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

MAILING ADDRESS:
290 S.E 5th Terrace

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

NAME OF AGENCY:

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

CHECK IF THIS IS A FILING BY A CANDIDATE ☐

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 December 31, 20 19 was $ 3,746,964.00.

PART B -- ASSETS

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds $1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effects (described above) is $ 82,000.00

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

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

PART C -- LIABILITIES

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

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Chase Bank: Home Mortgage	$107,100.00
Centennial Bank: Building Mortgage and Parking Lot	$246,700.00
Private Building Mortgage for 110 S. Fed. Hwy., Pompano Beach, FL	$43,750.00
See Attached Statement of Financial Condition for 2 more 25%/33% Mortgage Liabilities	$243,486.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

(Continued on reverse side)

PART D -- INCOME

Identify each separate source and amount of income which exceeded $1,000 during the year, including secondary sources of income. Or attach a complete copy of your 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	Fisher Auction Co., Inc.	Fisher Auctions, LLC	Fisher McClellan RE, LLC
ADDRESS OF BUSINESS ENTITY	2112 E. Atlantic Blvd, PB, FL	290 S.E. 5 Terr, PB, FL	2112 E. Atlantic Blvd, PB, FL
PRINCIPAL BUSINESS ACTIVITY	Real Estate Brokerage	Real Estate Brokerage	Real Estate Brokerage
POSITION HELD WITH ENTITY	President/CEO	Principal Broker	Managing Partner
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS	100%	100%	50%
NATURE OF MY OWNERSHIP INTEREST	Own & Operate Firm	Own & Operate Firm	Manage Firm

PART F - TRAINING

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

☑ **I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.**

OATH

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

SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

STATE OF FLORIDA
COUNTY OF Broward

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 22nd day of June, 2020 by Lamar Paul Fisher.

Andre' LaBauve
(Signature of Notary Public--State of Florida)

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

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

Personally Known ✓ OR Produced Identification

Type of Identification Produced _____

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

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

Signature _____ Date _____

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

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

FORM 6 – FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS

PART B – ASSETS: See attached Stocks and Bonds Statements
-Fisher Auction Company, Inc.: Common Stock valued at $800,000.00 (Own 100%)
-Residence: 290 S.E. 5th Terrace, Pompano Beach, FL valued at $800,000.00 (Own Jointly with Wife)
-Cooperative Apartment: 1040 Hillsboro Mile, E20, Hillsboro Beach, FL valued at $200,000.00 (Own 1/3 of Stock Certificate or $66,000.00)
-Building and Parking Lot: 2112 E. Atlantic Boulevard & 20 S. Federal Highway, Pompano Beach, FL valued at $750,000.00 (100% Ownership through Fisher Auctions, LLC)
-Building: 23 S.E. 22nd Avenue, Pompano Beach, FL valued at $650,000.00 (own 25% through LBF Properties, LLC or $162,500.00)
-Building: 110 S. Federal Highway, Pompano Beach, FL valued at $450,000.00 (own 25% through 110 Property, LLC or $112,500.00)
-Building: 18 S. Federal Highway, Pompano Beach, FL valued at $750,000.00 (own 1/3 through 18 S Federal, LLC or $247,500.00)
-Vacant Lots: On S.E. 22nd Avenue, Pompano Beach, FL valued at $625,000.00 (own 50% through THD Property, LLC or $312,500.00)

PART C – LIABILITIES: (Additional)
-Centennial Bank: Commercial Building - $43,486.46
-Private Mortgage: Commercial Building - $200,000.00
-Sheffield Financial: Golf Cart - $6,672.05
-Mercedes Auto Lease: $$1,665.57 per month
-Pompano Beach City Employee Credit Union: Boat - $6,101.55 (12/31/19)
-Pompano Beach City Employee Credit Union: Truck - $17,863.58 (12/31/19)
-Pompano Beach City Employee Credit Union: Truck - $22,383.58 (12/31/19)

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

LAMAR P. AND SUZAN P. FISHER
STATEMENT OF FINANCIAL CONDITION
December 31, 2019

ASSETS:

Cash	$255,000
Investment in closely held corporations:	
Common Stock, Fisher Auction Co., Inc., 100% owned	$800,000
Individual retirement accounts;	$25,000
Profit Sharing Plan & Trust;	$710,000
Other assets:	
Personal Resident (Jointly Owned with Wife)	$800,000
Cooperative Apartment (1/3 Stock Ownership)	$66,000
Equity in Vehicles	$37,000
Furniture, jewelry, collectibles and other personal property	$45,000
Fisher Auctions, LLC	
Office Building & Vacant Lot	$750,000
LBF Properties LLC/	
25% ownership of building valued at $650K	$162,500
110 Property LLC	
25% ownership of builiding valued at $450K	$112,500
THD Property LLC	
50% ownership of 3 lots valued at $625K	$312,500
18 S Federal LLC	
33% ownership of building valued at $750K	$312,500
Total Assets	**$4,388,000**

LIABILITIES AND NET WORTH

LIABILITIES:

Mortgage note payable on residence	$107,100
Mortgage note payable on Office Building & Vacant Lot	$246,700
Mortgage note payable on LBF Properties LLC 25% Liability	$43,486
Mortgage note payable on 110 Property LLC 25% Liability	$43,750
Mortgage note payable on 18 S Federal LLC 33% Liability	$200,000
Total Liabilities	$641,036

NET WORTH

Net Worth	$3,746,964
Total liabilities and net worth	**$4,388,000**

Lamar P. Fisher

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

2019

Submission Identification Number (SID) ▶

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

Part I Tax Return Information - Tax Year Ending December 31, 2019 (Whole dollars only)

1	Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35)	1	255,199.
2	Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)	2	38,727.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 17; Form 1040-NR, line 62a)	3	23,324.
4	Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a)	4	
5	Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75)	5	13,601.

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize KEEFE, MCCULLOUGH & CO., LLP, C.P.A to enter or generate my PIN [redacted]
ERO firm name — **Enter five digits, but don't enter all zeros**
as my signature on my tax year 2019 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 5/15/20

Spouse's PIN: check one box only

[X] I authorize KEEFE, MCCULLOUGH & CO., LLP, C.P.A to enter or generate my PIN [redacted]
ERO firm name — **Enter five digits, but don't enter all zeros**
as my signature on my tax year 2019 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ Suzan P. Fisher Date ▶ 5/15/20

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

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

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ JOSEPH D. LEO Date ▶ _____

919995 01-13-20

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

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

U.S. Individual Income Tax Return

2019 | OMB No. 1545-0074 | IRS Use Only - Do not write or staple in this space.

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	Last name	Your social security number
LAMAR P.	FISHER	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
SUZAN P.	FISHER	[redacted]

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
290 S.E. 5TH TERRACE

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
POMPANO BEACH, FL 33060

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

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

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

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

Age/Blindness You: ☐ Were born before January 2, 1955 ☐ Are blind Spouse: ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions): (1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ If qualifies for (see instructions): Child tax credit	Credit for other dependents

Standard Deduction for -
- 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 STMT 1			1	175,750.
2a	Tax-exempt interest	2a	b Taxable interest. Attach Sch. B if required	2b	3,931.
3a	Qualified dividends	3a	b Ordinary dividends. Attach Sch. B if required	3b	89.
4a	IRA distributions	4a	b Taxable amount	4b	6,574.
c	Pensions and annuities	4c	d Taxable amount	4d	
5a	Social security benefits	5a	b Taxable amount	5b	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			6	-3,000.
7a	Other income from Schedule 1, line 9			7a	72,426.
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶			7b	255,770.
8a	Adjustments to income from Schedule 1, line 22			8a	571.
b	Subtract line 8a from line 7b. This is your **adjusted gross income** ▶			8b	255,199.
9	**Standard deduction or itemized deductions** (from Schedule A)	9	38,089.		
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	12,122.		
11a	Add lines 9 and 10			11a	50,211.
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-			11b	204,988.

LHA **For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.** Form **1040** (2019)

913921 12-19-19

12a	Tax (see inst.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	12a	37,546.	12b	37,546.
b	Add Schedule 2, line 3, and line 12a and enter the total ▶				
13a	Child tax credit or credit for other dependents	13a			
b	Add Schedule 3, line 7, and line 13a and enter the total ▶			13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-			14	37,546.
15	Other taxes, including self-employment tax, from Schedule 2, line 10			15	1,181.
16	Add lines 14 and 15. This is your **total tax** ▶			16	38,727.
17	Federal income tax withheld from Forms W-2 and 1099			17	23,324.
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	2,122.		
e	Add lines 18a through 18d. These are your **total other payments and refundable credits** ▶			18e	2,122.
19	Add lines 17 and 18e. These are your **total payments** ▶			19	25,446.

- If you have a qualifying child, attach Sch. EIC.
- If you have nontaxable combat pay, see instructions

Refund

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**	20	
21a	Amount of line 20 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	21a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
22	Amount of line 20 you want **applied to your 2020 estimated tax** ▶ 22		

Direct deposit? See instructions.

Amount You Owe

23	**Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions ▶			23	13,601.
24	Estimated tax penalty (see instructions) ▶	24	320.		

Third Party Designee (Other than paid preparer)

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**

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.)
		EXECUTIVE	
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.)
		HOMEMAKER	

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

Phone no. 954-942-0917 Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
JOSEPH D. LEO	JOSEPH D. LEO		P00425026	☒ 3rd Party Designee ☐ Self-employed

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

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

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (2019)

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on Form 1040 or 1040-SR
LAMAR P. & SUZAN P. FISHER

Your social security number
[redacted]

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	42,650.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	29,776.
6	Farm income or (loss). Attach Schedule F	6	
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	72,426.

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	571.
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	
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	571.

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

2019

Attachment Sequence No. 02

Name(s) shown on Form 1040 or 1040-SR
LAMAR P. & SUZAN P. FISHER

Your social security number [redacted]

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	1,142.
5	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 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 ☐ Form 8959 b ☒ Form 8960 c ☐ Instructions; enter code(s)	8	39.
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	1,181.

LHA **For Paperwork Reduction Act Notice, see your tax return instructions.** Schedule 2 (Form 1040 or 1040-SR) 2019

913924 12-02-19

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

LAMAR P. & SUZAN P. FISHER

Your social security number [redacted]

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	
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 ☐ 3800 b ☐ 8801 c ☐	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	0.

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 STMT 3	11	2,122.
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	2,122.

LHA **For Paperwork Reduction Act Notice, see your tax return instructions.** Schedule 3 (Form 1040 or 1040-SR) 2019

913925 12-23-19

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

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

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

OMB No. 1545-0074

2019

Attachment Sequence No. **06**

Name(s) shown on tax return

LAMAR P. & SUZAN P. FISHER

Identifying number

[redacted]

Do You Have To File Form 2210?

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

No ↓

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

No ↓

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

No ↓

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

No ↓ / **Yes** → You must figure your penalty.

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

Part I Required Annual Payment

1	Enter your 2019 tax after credits from Form 1040 or Form 1040-SR, line 14 (see instructions if not filing Form 1040 or Form 1040-SR)	1	37,546.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	1,181.
3	Refundable credits, including the premium tax credit (see instructions)	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than $1,000, **stop;** you don't owe a penalty. **Don't** file Form 2210	4	38,727.
5	Multiply line 4 by 90% (0.90) — 5: 34,854.		
6	Withholding taxes. **Don't** include estimated tax payments (see instructions)	6	25,446.
7	Subtract line 6 from line 4. If less than $1,000, **stop;** you don't owe a penalty. **Don't** file Form 2210	7	13,281.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	57,735.
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	34,854.

Next: Is line 9 more than line 6?

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

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

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

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

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

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

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

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

E ☐ You filed or are filing a joint return for either 2018 or 2019, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C,** or **D** applies).

Part III Short Method

Can You Use the Short Method?

You can use the short method if:

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

Must You Use the Regular Method?

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

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

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

10	Enter the amount from Form 2210, line 9			10	34,854.
11	Enter the amount, if any, from Form 2210, line 6	11	25,446.		
12	Enter the total amount, if any, of estimated tax payments you made	12			
13	Add lines 11 and 12			13	25,446.
14	**Total underpayment for year.** Subtract line 13 from line 10. If zero or less, **stop**; you don't owe a penalty. **Don't file Form 2210 unless you checked box E in Part II**			14	9,408.
15	Multiply line 14 by 0.03398			15	320.
16	• If the amount on line 14 was paid **on or after** 4/15/20, enter -0-. • If the amount on line 14 was paid **before** 4/15/20, make the following computation to find the amount to enter on line 16. Amount on line 14 x Number of days paid before 4/15/20 x 0.00014			16	0.
17	**Penalty.** Subtract line 16 from line 15. Enter the result here and on Form 1040 or Form 1040-SR, line 24; Form 1040-NR, line 76; Form 1040-NR-EZ, line 26; or Form 1041, line 27. **Don't file Form 2210 unless you checked a box in Part II** ▶			17	320.

Form **2210** (2019)

SCHEDULE A (Form 1040 or 1040-SR) (Rev. January 2020)
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 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2019

Attachment Sequence No. 07

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

Your social security number

LAMAR P. & SUZAN P. FISHER

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040 or 1040-SR, line 8b	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 SEE STATEMENT 5 ▶ X	5a	3,400.	
	b	State and local real estate taxes (see instructions)	5b	9,663.	
	c	State and local personal property taxes	5c		
	d	Add lines 5a through 5c	5d	13,063.	
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	10,000.	
	6	Other taxes. List type and amount ▶	6		
	7	Add lines 5e and 6			7 10,000.
Interest You Paid	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ ☐			
Caution: Your mortgage interest deduction may be limited (see instructions).	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	4,850.	
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. 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	Mortgage insurance premiums (see instructions)	8d		
	e	Add lines 8a through 8d	8e	4,850.	
	9	Investment interest. Attach Form 4952 if required. See instructions	9		
	10	Add lines 8e and 9			10 4,850.
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	23,239.	STMT 4
Caution: If you made a gift and got a benefit for it, see instructions.	12	Other than by cash or check. If you made 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 23,239.
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 or 1040-SR, line 9			17 38,089.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ▶ ☐			

SCHEDULE B (Form 1040 or 1040-SR)

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

Interest and Ordinary Dividends

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

▶ Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2019

Attachment Sequence No. **08**

Your social security number

LAMAR P. & SUZAN P. FISHER

[redacted]

Part I Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

	Amount
BANK UNITED	109.
CENTENNIAL BANK	3,383.
FROM K-1 - FISHER AUCTION CO	435.
FROM K-1 - GINGER ECKERT ROBERTS ESTATE	4.

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

2 Add the amounts on line 1	2	3,931.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶	4	3,931.

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

Part II Ordinary Dividends

5 List name of payer ▶

	Amount
FROM K-1 - GINGER ECKERT ROBERTS ESTATE	89.

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

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶	6	89.

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

Part III Foreign Accounts and Trusts

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

	Yes	No
7a At any time during 2019, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8 During 2019, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.

927501 11-19-19

Interest and Dividend Summary

Name: LAMAR P. & SUZAN P. FISHER

FEIN/SSN: [redacted]

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	BANK UNITED	109.							
B	CENTENNIAL BANK	3,383.							
C	FROM K-1 - FISHER AUCTION CO	435.							
D	FROM K-1 - GINGER ECKERT ROBERTS ESTATE	4.							
E								89.	
F									
G									
H									
I									
J									
K									
Totals		3,931.						89.	

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

SCHEDULE C (Form 1040 or 1040-SR)
Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.
▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074
2019
Attachment Sequence No. 09

Name of proprietor: LAMAR P. FISHER

Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): REAL ESTATE

B Enter code from instructions ▶ [redacted]

C Business name. If no separate business name, leave blank.: FISHER AUCTIONS LLC

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

E Business address (including suite or room no.) ▶ 290 S.E. 5TH TERRACE
City, town or post office, state, and ZIP code: POMPANO BEACH, FL 33060

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses: [X] Yes [ ] No

H If you started or acquired this business during 2019, check here ▶ [X]

I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions): [ ] Yes [X] No

J If "Yes," did you or will you file required Forms 1099? [ ] Yes [ ] No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ [ ]	1	41,850.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	41,850.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	41,850.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6 ▶	7	41,850.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27 a	Other expenses (from line 48)	27a	
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	0.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	41,850.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	41,850.
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	32a [ ] All investment is at risk. 32b [ ] Some investment is not at risk.	

SCHEDULE C (Form 1040 or 1040-SR)
Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)
▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.
▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074
2019
Attachment Sequence No. 09

Name of proprietor: LAMAR P. FISHER

Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): REAL ESTATE

B Enter code from instructions ▶ [redacted]

C Business name. If no separate business name, leave blank.: LAMAR FISHER

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

E Business address (including suite or room no.) ▶
City, town or post office, state, and ZIP code

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses [X] Yes [ ] No

H If you started or acquired this business during 2019, check here ▶ [X]

I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) [ ] Yes [X] No

J If "Yes," did you or will you file required Forms 1099? [ ] Yes [ ] No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked STATEMENT 7 ▶ [ ]	1	800.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	800.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	800.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6 ▶	7	800.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8		18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27 a	Other expenses (from line 48)	27a	
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	0.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	800.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	800.
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	32a [ ] All investment is at risk. 32b [ ] Some investment is not at risk.	

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

LAMAR P. & SUZAN P. FISHER

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 SEE STATEMENT 8	5	104.
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	(20,000.)
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2	7	<19,896.>

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

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

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 SEE STATEMENT 9	12	1,473.
13 Capital gain distributions	13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on page 2	15	1,473.

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	<18,423.>
• 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? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	
19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	
20 Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for 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. ☐ **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: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) SEE STATEMENT 10 **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000.)
22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b? ☐ **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). ☒ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

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

LAMAR P. & SUZAN P. FISHER

Your social security number [redacted]

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 SEE STATEMENT 12	5	104.
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	(20,000.)
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2	7	<19,896.>

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

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

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 SEE STATEMENT 11	12	1,473.
13	Capital gain distributions	13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on page 2	15	1,473.

LHA **For Paperwork Reduction Act Notice, see your tax return instructions.** **Schedule D (Form 1040) 2019**

920511 11-14-19

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	<18,423.>
• 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? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the **28% Rate Gain Worksheet**(see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	
19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	
20 Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for 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. ☐ **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: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) — SEE STATEMENT 13	21	(3,000.)
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? ☐ **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). ☒ **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)

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

Name(s) shown on return

LAMAR P. & SUZAN P. FISHER

Your social security number

[redacted]

Part I **Income or Loss From Rental Real Estate and Royalties** **Note:** If you are in the business of renting personal property, use **Schedule C** (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 2112 E. ATLANTIC BLVD, POMPANO BEACH, FL 33060

B

C

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		Fair Rental Days	Personal Use Days	QJV
A	4		A	365		☐
B			B			☐
C			C			☐

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	21,767.		
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	11,115.		
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	1,429.		
17 Utilities	17			
18 Depreciation expense or depletion	18	6,882.		
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	19,426.		
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	2,341.		
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	21,767.	
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c		
d Total of all amounts reported on line 18 for all properties	23d	6,882.	
e Total of all amounts reported on line 20 for all properties	23e	19,426.	

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	2,341.
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( )
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 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	2,341.

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

LAMAR P. & SUZAN P. FISHER

Your social security number [redacted]

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations - **Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column **(e)** on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(f)** on line 28 and attach **Form 6198** (see instructions).

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	SEE STATEMENT 14					
B						
C						
D						

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss allowed (see **Schedule K-1**)	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					25,199.
b Totals			5,590.		

30	Add columns (h) and (k) of line 29a	30	25,199.
31	Add columns (g), (i), and (j) of line 29b	31	(5,590.)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	19,609.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	GINGER ECKERT ROBERTS ESTATE	81-6899464
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				7,826.
B				
34a Totals				7,826.
b Totals				

35	Add columns (d) and (f) of line 34a	35	7,826.
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	7,826.

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

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

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

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18 ▶	41	29,776.
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	STATEMENT 15 20,747.

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

LAMAR P. & SUZAN P. FISHER — 2019 [redacted]

TSJ	TYPE	Entity No.	Act. No.	Name	1/1/6 Ordinary Income (Loss)	2/2/7 Rental Real Estate Inc. (Loss)	3/3/8 Other Rental Income (Loss)	* Passive Activity Loss C/O	* AMT Passive Activity Loss C/O	5/4/1 Interest	* US Treasury Bond Interest	6a/5a/2a Dividends	7/6/* Royalties	8/7/3 Short-Term Capital Gain (Loss)	9a/8a/4a Net Long-Term Capital Gain (Loss)	4/*/* Guaranteed Payments to Partner
T	P	5	5	110 PROPERTY LLC		-1,281.										
T	P	6	6	LBF PROPERTIES LLC		3,143.										
T	P	7	7	FISHER MCCLELLAN REAL ESTATE LL	20,853.											
T	P	8	8	THD PROPERTY LLC												
T	S	9	9	FISHER AUCTION CO	1,203.											
T	P	10	10	18 S. FEDERAL LLC		-4,309.				435.						
T	E	11	11	GINGER ECKERT ROBERTS ESTATE						4.		89.		104.	1,473.	
Totals					22,056.	-2,447.				439.		89.		104.	1,473.	
Component of:					Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Form 8582 Line 3c	Form 8582 AMT, Line 3c	Schedule B, Line 1	Schedule B, Line 1	Schedule B, Line 5	Schedule E, Line 4	Schedule D, Line 5	Schedule D, Line 12	Schedule E, Page 2, Various

Schedule K-1 Line Reference: (1065/1120S/1041)		10/9/* Section 1231 Gain (Loss)	* Ordinary Gain (Loss) Form 4797	11/10/* Other Income	13/12/* Charitable Contributions 50%	12/11/* Section 179 Expense	13/12/* Deductions Related to Portfolio Income (2%)	13/12/* Other Deductions	13/12/* Investment Int. Expense (Schedule A)	*/* Investment Int. Expense (Schedule E)	20/17/14 Investment Income	13/*/* SE Health Insurance Premium	* Wages for More Than 2% Shareholders	14/*/* Net SE Earnings	17/15/12 AMT Depr Adj on Post '86 Property	*/*/12 Minimum Tax Adjustment	*/*/12 Exclusion Items
Entity No.	Act. No.																
9	9				800.												
11	11															101.	101.
Totals					800.											101.	101.
Component of:		Form 4797, Line 2	Form 4797, Line 10	Schedule E, Page 2, Various	Schedule A, Lines 11 & 12	Form 4562, Line 6	Schedule A, Line 16	Schedule E, Page 2, Various	Schedule A, Line 9	Schedule E, Page 2, Various	Form 4952, Line 4a	Form 1040, Schedule 1, Line 16	Form 1040, Line 1	Schedule SE, Line 2	Form 6251, Line 19	Form 6251, Line 16	2019 Form 8801

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

928071 10-17-19

Schedule E **PASSTHROUGH RECAP - ADDITIONAL INCOME, DEDUCTIONS, AND PRIOR YEAR CARRYOVERS** **2019**

LAMAR P. & SUZAN P. FISHER

Schedule K-1 Line Reference: (1065/1120S/1041)		17/15/*	15/13/13	15/13/*	*/*/10	*/*/11	18/16/14	18/16/*	18/16/*	*	*	*	*	*	*	*	*
Entity No.	Act. No.	AMT Adj. Gain or Loss	Low Income Housing Cr Pre '08	Low Income Housing Cr Post '07	Estate Tax Deduction	Excess Deductions on Termination	Tax-exempt Interest Income	Other Tax-exempt Income	Nondeduc-tible Expenses	Section 1231 PAL Carryover	AMT Section 1231 PAL Carryover	ST Capital PAL C/O	AMT ST Capital PAL C/O	LT Capital PAL C/O	AMT LT Capital PAL C/O	Form 4797 Ordinary PAL C/O	AMT 4797 Ordinary PAL C/O
9	9								12,163.								
Totals									12,163.								
Component of:		Form 6251, Line 18	Form 8586 Line 4	Form 8586 Line 11	Schedule A, Line 16	Schedule A, Line 16	Schedule B, Line 1	Schedule B, Line 1	Form 6198, Line 4 Basic Lmt.	Form 8582, Line 3c	Form 8582 AMT, Line 3c	Form 8582, Line 3c	Form 8582 AMT, Line 3c	Form 8582, Line 3c	Form 8582 AMT, Line 3c	Form 8582, Line 3c	Form 8582 AMT, Line 3c

Schedule K-1 Line Reference: (1065/1120S/1041)		*/*	13/12/*	13/12/*	13/12/*	13/*/*	13/*/*	13/*/*	11/10/5	*	9c/8c/4c	20/17/*	*	*/*/9	13/12/*	*	13/12/*
Entity No.	Act. No.	Section 179 Carryover	Charitable Contributions 30% Regular	Charitable Contributions 30% Special	Charitable Contributions 20%	Keogh Payments	SEP Payments	IRA Contributions	Other Portfolio Income (loss)	Other Nonportfolio Nonpassive income	Unrecaptured Section 1250 Gain	Investment Expenses	Investment Interest Expense C/O (Sch. E)	Nonpassive Depreciation and Amortization	Deductions Related to Portfolio Income (not 2%)	Medical Payments for 2% Owner	Section 59(e)(2) Expenditure
8	8											1,260.					
11	11								7,826.								
Totals									7,826.			1,260.					
Component of:		Form 4562, Line 10	Schedule A, Lines 11 & 12	Schedule A, Lines 11 & 12	Schedule A, Lines 11 & 12	Form 1040, Schedule 1, Line 15	Form 1040, Schedule 1, Line 15	Form 1040, Line 19	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule D, Line 19	Form 4952, Line 5	Form 4952, Line 2	Schedule E, Line 33	Schedule A, Line 16	Schedule A, Line 1	Schedule E, Page 2, Various

928072 10-17-19 * - No specific Schedule K-1 line reference for these amounts.

Schedule E — **PASSTHROUGH RECAP - ADDITIONAL INFORMATION AND PRIOR YEAR BASIS CARRYOVERS** — 2019

LAMAR P. & SUZAN P. FISHER

Schedule K-1 Line Reference: (1065/1120S/1041)		6b/5b/2b	11/10/*	13/*/*	15/13/*	15/13/13	15/13/13	15/13/*	15/13/*	20/17/13	*/*/*	13/12/*	20/17/14	20/17/14	20/17/14	20/17/14
Entity No.	Act. No.	Qualified Dividends	Sec. 1256 Contracts & Straddles	Dependent Care Benefits	Undistributed Capital Gains	Empowerment Zone Credit	Credit for Increasing Research Activities	New Markets Credit	Credit for SS & Medicare Taxes	Recapture of Low-income Housing Credit	Royalty/ Depletion Expenses	Charitable Contributions 100%	Qualified Business Income	Qualified Service Income	Sec. 199A W-2 Wages	Sec. 199A Unadjusted Basis
5	5												-1,281.			46,518.
6	6												3,143.			47,163.
7	7												20,853.			
9	9												123.		277,802.	75,271.
10	10												-4,309.			171,467.
Totals													18,529.		277,802.	340,419.
Component of:		Form 1040, Line 3a	Form 6781, Line 1	Form 2441 Line 12	Form 1040, Schedule 3, Line 13	Form 8844, Line 3	Form 6765, Line 37	Form 8874, Line 2	Form 8846, Line 5	Form 8611, Line 8	Schedule E, Page 1 or 2	Schedule A, Lines 11 & 12	Form 8995	Form 8995	Form 8995-A Line 4	Form 8995-A Line 7

Schedule K-1 Line Reference: (1065/1120S/1041)		*	*	*	*	*	*	*	*	*	*	*	*				
Entity No.	Act. No.	Schedule E Basis Carryover	AMT Schedule E Basis Carryover	ST Basis Carryover	AMT Basis Carryover	LT Basis Carryover	AMT LT Basis Carryover	Sec. 1231 Basis Carryover	AMT Sec. 1231 Basis Carryover	4797-Ord. Basis Carryover	AMT 4797-Ord. Basis Carryover	Other Basis Carryovers	AMT Other Basis Carryovers				
Totals																	
Component of:		Basis Limitation Worksheet	Basis Limitation Worksheet	Basis Limitation Worksheet	Basis Limitation Worksheet	Basis Limitation Worksheet	Basis Limitation Worksheet	Basis Limitation Worksheet	Basis Limitation Worksheet	Basis Limitation Worksheet	Basis Limitation Worksheet	Basis Limitation Worksheet	Basis Limitation Worksheet				

928076 02-18-20 * - No specific Schedule K-1 line reference for these amounts.

2019 DEPRECIATION AND AMORTIZATION REPORT

FISHER AUCTIONS LLC - COMMERCIAL RENTA

SCHEDULE E- 1

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	BUILDING - E. ATLANTIC	08/23/12	SL	39.00	MM	17	246,772.				246,772.	40,335.		6,327.	46,662.
2	LAND - E. ATLANTIC	08/23/12	L				51,248.				51,248.			0.	0.
3	LAND - S.E. 5TH TERRACE	08/23/12	L				65,842.				65,842.			0.	0.
4	BUILDING IMPROVEMENTS	12/01/12	SL	39.00	MM	17	5,366.				5,366.	834.		138.	972.
5	HURRICANE SHUTTERS	12/01/12	150DB	15.00	MQ	17	750.			375.	375.	178.		22.	200.
6	FIXTURES	12/01/12	200DB	7.00	MQ	17	650.			325.	325.	300.		25.	325.
7	PARTITIONS	12/01/12	150DB	15.00	MQ	17	12,544.			6,272.	6,272.	2,985.		370.	3,355.
	TOTAL SCH E DEPRECIATION						383,172.			6,972.	376,200.	44,632.		6,882.	51,514.

928111 04-01-19

(D) - Asset disposed

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

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

LAMAR P. FISHER

Social security number of person with **self-employment** income ▶ [redacted]

Section B - Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income,** see instructions. Also see instructions for the definition of church employee income.

A	If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I ▶ ☐			
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note:** Skip lines 1a and 1b if you use the farm optional method (see instructions)		1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH		1b	
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note:** Skip this line if you use the nonfarm optional method (see instructions) SEE STATEMENT 16		2	42,650.
3	Combine lines 1a, 1b, and 2		3	42,650.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3		4a	39,387.
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.			
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		4b	
c	Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income,** enter -0- and continue ▶		4c	39,387.
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	5a		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		5b	
6	Add lines 4c and 5b		6	39,387.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2019		7	132,900
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $132,900 or more, skip lines 8b through 10, and go to line 11	8a 167,133.		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b		
c	Wages subject to social security tax (from Form 8919, line 10)	8c		
d	Add lines 8a, 8b, and 8c		8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶		9	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)		10	
11	Multiply line 6 by 2.9% (0.029)		11	1,142.
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040 or 1040-SR), line 4,** or **Form 1040-NR, line 55**		12	1,142.
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040 or 1040-SR), line 14,** or **Form 1040-NR, line 27**	13 571.		

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $8,160, **or (b)** your net farm profits[2] were less than $5,891.

14	Maximum income for optional methods	14	5,440
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,440. Also include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,891 and also less than 72.189% of your gross nonfarm income[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	17	

[1] From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C , line 31; and Sch. K-1 (Form 1065), box 14, code A.

[4] From Sch. C , line 7; and Sch. K-1 (Form 1065), box 14, code C.

DOES NOT APPLY

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax - Individuals

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

OMB No. 1545-0074

2019

Attachment Sequence No. **32**

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

LAMAR P. & SUZAN P. FISHER

Your social security number

[redacted]

Part I Alternative Minimum Taxable Income

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	204,988.
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	10,000.
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	101.
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	215,089.

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: 111,700.

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	103,389.
7	• 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 the back 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	26,881.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	26,881.
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	37,546.
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.

Part III Tax Computation Using Maximum Capital Gains Rates

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

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12
13	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Forms 1040 and 1040-SR or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040 or 1040-SR), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	13
14	Enter the amount from Schedule D (Form 1040 or 1040-SR), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	14
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15
16	Enter the **smaller** of line 12 or line 15	16
17	Subtract line 16 from line 12	17
18	If line 17 is $194,800 or less ($97,400 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $3,896 ($1,948 if married filing separately) from the result ▶	18
19	Enter: • $78,750 if married filing jointly or qualifying widow(er), • $39,375 if single or married filing separately, or • $52,750 if head of household.	19
20	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 11b; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20
21	Subtract line 20 from line 19. If zero or less, enter -0-	21
22	Enter the **smaller** of line 12 or line 13	22
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	23
24	Subtract line 23 from line 22	24
25	Enter: • $434,550 if single • $244,425 if married filing separately • $488,850 if married filing jointly or qualifying widow(er) • $461,700 if head of household	25
26	Enter the amount from line 21	26
27	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 11b; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27
28	Add line 26 and line 27	28
29	Subtract line 28 from line 25. If zero or less, enter -0-	29
30	Enter the smaller of line 24 or line 29	30
31	Multiply line 30 by 15% (0.15) ▶	31
32	Add lines 23 and 30	32
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.	
33	Subtract line 32 from line 22	33
34	Multiply line 33 by 20% (0.20) ▶	34
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.	
35	Add lines 17, 32, and 33	35
36	Subtract line 35 from line 12	36
37	Multiply line 36 by 25% (0.25) ▶	37
38	Add lines 18, 31, 34, and 37	38
39	If line 12 is $194,800 or less ($97,400 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $3,896 ($1,948 if married filing separately) from the result	39
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40

ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s)

LAMAR P. & SUZAN P. FISHER

Social Security Number [redacted]

Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment
K1-	GINGER ECKERT ROBERTS ESTATE						
	* REGULAR INCOME	0.					
	FORM 1041, BOX 12	101.					
	* AMT NET INCOME	101.					101.)
	** TOTAL ADJ & PREF **						101.)

919911
04-01-19

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112								
1	BUILDING - E. ATLANTIC	08 2312	SL	39.00	246,772.	40,335.	6,327.	6,327.	0.
4	BUILDING IMPROVEMENTS	12 0112	SL	39.00	5,366.	834.	138.	138.	0.
5	HURRICANE SHUTTERS	12 0112	150DB	15.00	750.	178.	22.	22.	0.
6	FIXTURES	12 0112	200DB	7.00	650.	300.	25.	25.	0.
7	PARTITIONS	12 0112	150DB	15.00	12,544.	2,985.	370.	370.	0.
	** SUBTOTAL **				266,082.	44,632.	6,882.	6,882.	0.
	*** GRAND TOTAL ***				266,082.	44,632.	6,882.	6,882.	0.

928104
04-01-19

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: LAMAR P. FISHER

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ [redacted]

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I **HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2019 (see instructions) ▶		☒ Self-only ☐ Family	
2	HSA contributions you made for 2019 (or those made on your behalf), including those made from January 1, 2020, through April 15, 2020, that were for 2019. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)		2	
3	If you were under age 55 at the end of 2019 and, on the first day of **every** month during 2019, you were, or were considered, an eligible individual with the **same** coverage, enter $3,500 ($7,000 for family coverage). **All others,** see the instructions for the amount to enter		3	4,500.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2019 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2019, also include any amount contributed to your spouse's Archer MSAs		4	
5	Subtract line 4 from line 3. If zero or less, enter -0-		5	4,500.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2019, see the instructions for the amount to enter		6	4,500.
7	If you were age 55 or older at the end of 2019, married, and you or your spouse had family coverage under an HDHP at any time during 2019, enter your additional contribution amount (see instructions)		7	
8	Add lines 6 and 7		8	4,500.
9	Employer contributions made to your HSAs for 2019	9 3,350.		
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10		11	3,350.
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	1,150.
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040 or 1040-SR), line 12, or Form 1040-NR, line 25 **Caution:** If line 2 is more than line 13, you may have to pay an additional tax (see instructions).		13	

Part II **HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2019 from all HSAs (see instructions)	14a	1,770.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	
c	Subtract line 14b from line 14a	14c	1,770.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	1,770.
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. Enter "HSA" and the amount on the line next to the box	16	0.
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	**Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21, enter "HSA" and the amount	20	
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HDHP" and the amount on the line next to the box	21	

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-0123

2019

Attachment Sequence No. **55**

Name(s) shown on return

LAMAR P. & SUZAN P. FISHER

Your taxpayer identification number

[redacted]

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	SEE STATEMENT 17		
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	60,608.		
3	Qualified business net (loss) carryforward from the prior year	3	( )		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	60,608.		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	12,122.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
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			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	12,122.
11	Taxable income before qualified business income deduction	11	217,110.		
12	Net capital gain (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	217,110.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	43,422.
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	12,122.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	( )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8995** (2019)

Qualified Business Income After Deductions

Activity: FISHER AUCTIONS LLC

1.	Qualified business income before deductions		41,850.
2.	Deductible part of self-employment income:		
	a. Net income subject to self-employment tax from this activity	41,850.	
	b. Total income subject to self-employment tax	42,650.	
	c. Line 2a divided by line 2b (not greater than 1.000)	.981242673	
	d. Amount from Schedule 1 (Form 1040), line 14	571.	
	e. Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity		560.
3.	Self-employed SEP, SIMPLE and qualified plans:		
	a. Net income subject to self-employment tax from this activity		
	b. Net earnings from _____		
	c. Line 3a divided by line 3b (not greater than 1.000)		
	d. Amount from Schedule 1 (Form 1040), line 15		
	e. Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity		
4.	Self-employed health insurance deduction:		
	a. Health insurance payments from this activity		
	b. Health insurance limits for activity above		
	c. Lesser of line 4a or line 4b		
	d. Reserved		
	e. Reserved		
	f. Amount from line 4c. This is the allocated SE health insurance deduction for this activity		
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions		41,290.

Activity: LAMAR FISHER

1.	Qualified business income before deductions		800.
2.	Deductible part of self-employment income:		
	a. Net income subject to self-employment tax from this activity	800.	
	b. Total income subject to self-employment tax	42,650.	
	c. Line 2a divided by line 2b (not greater than 1.000)	.018757327	
	d. Amount from Schedule 1 (Form 1040), line 14	571.	
	e. Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity		11.
3.	Self-employed SEP, SIMPLE and qualified plans:		
	a. Net income subject to self-employment tax from this activity		
	b. Net earnings from _____		
	c. Line 3a divided by line 3b (not greater than 1.000)		
	d. Amount from Schedule 1 (Form 1040), line 15		
	e. Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity		
4.	Self-employed health insurance deduction:		
	a. Health insurance payments from this activity		
	b. Health insurance limits for activity above		
	c. Lesser of line 4a or line 4b		
	d. Reserved		
	e. Reserved		
	f. Amount from line 4c. This is the allocated SE health insurance deduction for this activity		
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions		789.

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax - Individuals, Estates, and Trusts

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

OMB No. 1545-2227

2019

Attachment Sequence No. 72

Name(s) shown on your tax return
LAMAR P. & SUZAN P. FISHER

Your social security number or EIN
[redacted]

Part I Investment Income

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

1	Taxable interest (see instructions)			1	3,931.
2	Ordinary dividends (see instructions)			2	89.
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	29,776.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 18	4b	-21,950.		
c	Combine lines 4a and 4b			4c	7,826.
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000.		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	-3,000.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions) SEE STATEMENT 19			7	-7,826.
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	1,020.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-			12	1,020.
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	255,199.		
14	Threshold based on filing status (see instructions)	14	250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	5,199.		
16	Enter the smaller of line 12 or line 15			16	1,020.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			17	39.
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			21	

Election to Combine Rental Real Estate Interests Into One Activity Pursuant to IRC Sec. 469(c)(7)(A)

Lamar P. & Suzan P. Fisher
290 S.E. 5th Terrace
Pompano Beach, FL 33060

Taxpayer Identification Number: [redacted]

For the Year Ending December 31, 2019

Lamar P. & Suzan P. Fisher hereby Elect, pursuant to IRC Sec. 469(c)(7)(A), to combine all rental real estate interests into one activity. For the tax year ending December 31, 2019, Lamar P. & Suzan P. Fisher Were a qualifying taxpayer as defined by IRC Sec. 469(c)(7)(B).

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S -	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T	FISHER AUCTION CO., INC.	66,275.	6,761.			4,233.	990.
S	FISHER AUCTION CO., INC.	13,630.	282.			845.	198.
T	BROWARD COUNTY	95,845.	16,281.			6,129.	1,433.
TOTALS		175,750.	23,324.			11,207.	2,621.

FORM 1040 IRA DISTRIBUTIONS STATEMENT 2

NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
MORGAN STANLEY DOMESTIC HOLDINGS	6,574.	6,574.
TOTAL TO FORM 1040, LINES 4A AND 4B	6,574.	6,574.

SCHEDULE 3 EXCESS SOCIAL SECURITY TAX WORKSHEET STATEMENT 3

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN $8,239.80 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	10,362.	845.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON SCHEDULE 2, LINE 8		
3. ADD LINES 1 AND 2	10,362.	845.
4. SOCIAL SECURITY TAX LIMIT	8,240.	8,240.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 3, LINE 11.	2,122.	0.

SCHEDULE A CASH CONTRIBUTIONS STATEMENT 4

DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
MISCELLANEOUS		22,439.	
FROM K-1 - FISHER AUCTION CO		800.	
SUBTOTALS		23,239.	
TOTAL TO SCHEDULE A, LINE 11			23,239.

SCHEDULE A STATE AND LOCAL GENERAL SALES TAXES STATEMENT 5

DESCRIPTION	AMOUNT
STATE SALES TAX	1,585.
LOCAL SALES TAX	265.
SALES TAX PAID ON SPECIFIED ITEMS	1,550.
TOTAL TO SCHEDULE A, LINE 5A	3,400.

SCHEDULE A GENERAL SALES TAX DEDUCTION WORKSHEET STATEMENT 6

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA IF, FOR ALL OF 2019, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.		1,585.
2	DID YOU LIVE IN ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2019? IF NO, ENTER -0-. IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	0.	
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2019? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS. IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7. IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN. POMPANO BEACH	1.0000	
4	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6. IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.0000	
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.1670	
6	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3. IF YES, MULTIPLY LINE 1 BY LINE 5.		265.
6A	ADD LINE 1 AND LINE 6.		1,850.
6B	PART-YEAR DAYS RATE.		1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.		1,850.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.		1,550.
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.		3,400.

SCHEDULE C — GROSS RECEIPTS — STATEMENT 7

DESCRIPTION	AMOUNT
CORAL RIDGE PRESBYTERIAN CHURCH - FROM 1099-MISC	800.
TOTAL TO SCHEDULE C, LINE 1	800.

SCHEDULE D — NET SHORT-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES — STATEMENT 8

DESCRIPTION OF ACTIVITY	GAIN OR LOSS
GINGER ECKERT ROBERTS ESTATE	104.
TOTAL TO SCHEDULE D, PART I, LINE 5	104.

SCHEDULE D — NET LONG-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES — STATEMENT 9

DESCRIPTION OF ACTIVITY	GAIN OR LOSS	28% GAIN
GINGER ECKERT ROBERTS ESTATE	1,473.	
TOTAL TO SCHEDULE D, PART II, LINE 12	1,473.	

SCHEDULE D — CAPITAL LOSS CARRYOVER — STATEMENT 10

1. ENTER THE AMOUNT FROM FORM 1040, LINE 11B		204,988.
2. ENTER THE LOSS FROM SCHEDULE D, LINE 21, AS A POSITIVE AMOUNT		3,000.
3. COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0-		207,988.
4. ENTER THE SMALLER OF LINE 2 OR LINE 3		3,000.
5. ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT		19,896.
6. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15	1,473.	
7. ADD LINES 4 AND 6		4,473.
8. SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0-		15,423.
9. ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT		
10. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7		
11. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-		
12. ADD LINES 10 AND 11		
13. LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0-		

SCHEDULE D — ALTERNATIVE MINIMUM TAX — STATEMENT 11
NET LONG-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, ESTATES AND TRUSTS

DESCRIPTION OF ACTIVITY	GAIN OR LOSS	28% GAIN
GINGER ECKERT ROBERTS ESTATE	1,473.	
TOTAL TO SCHEDULE D, PART II, LINE 12	1,473.	

SCHEDULE D — ALTERNATIVE MINIMUM TAX — STATEMENT 12
NET SHORT-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, ESTATES AND TRUSTS

DESCRIPTION OF ACTIVITY	GAIN OR LOSS
GINGER ECKERT ROBERTS ESTATE	104.
TOTAL TO SCHEDULE D, PART I, LINE 5	104.

SCHEDULE D — ALTERNATIVE MINIMUM TAX CAPITAL LOSS CARRYOVER — STATEMENT 13

1. ENTER THE AMOUNT FROM FORM 6251, LINE 4		215,089.
2. ENTER THE LOSS FROM SCH D, LINE 21, AS A POSITIVE AMOUNT		3,000.
3. COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0-		218,089.
4. ENTER THE SMALLER OF LINE 2 OR LINE 3		3,000.
5. ENTER THE LOSS FROM SCH D, LINE 7, AS A POSITIVE AMOUNT		19,896.
6. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15	1,473.	
7. ADD LINES 4 AND 6		4,473.
8. SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0-		15,423.
9. ENTER THE LOSS FROM SCH D, LINE 15, AS A POSITIVE AMOUNT		
10. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7		
11. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-		
12. ADD LINES 10 AND 11		
13. LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0-		

SCHEDULE E INCOME OR (LOSS) FROM PARTNERSHIPS AND S CORPS STATEMENT 14

NAME

EMP ID NO.

CODE	X IF FRN	BASIS COMP REQ	ANY NOT AT RISK	PASSIVE LOSS	PASSIVE INCOME	NONPASSIVE LOSS	SEC. 179 DEDUCTION	NONPASSIVE INCOME
110 PROPERTY LLC 47-2180771								
P						1,281.		
LBF PROPERTIES LLC 46-4361795								
P								3,143.
FISHER MCCLELLAN REAL ESTATE LLC 81-2266206								
P								20,853.
THD PROPERTY LLC 83-2861060								
P						0.		
FISHER AUCTION CO 59-2342559								
S								1,203.
18 S. FEDERAL LLC 83-2844577								
P						4,309.		
TOTALS TO SCH. E, LN. 29						5,590.		25,199.

SCHEDULE E RECONCILIATION FOR REAL ESTATE PROFESSIONALS STATEMENT 15

FORM	DESCRIPTION	AMOUNT
SCH E P2	110 PROPERTY LLC	-1,281.
SCH E P2	LBF PROPERTIES LLC	3,143.
SCH E P2	FISHER MCCLELLAN REAL ESTATE LLC	20,853.
SCH E P2	18 S. FEDERAL LLC	-4,309.
SCH E P1	FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC BLVD, POMPANO BEA	2,341.
TOTAL TO SCHEDULE E, LINE 43		20,747.

SCHEDULE SE — NON-FARM INCOME — STATEMENT 16

DESCRIPTION	AMOUNT
REAL ESTATE	41,850.
REAL ESTATE	800.
TOTAL TO SCHEDULE SE, LINE 2	42,650.

FORM 8995 — QUALIFIED BUSINESS INCOME OR LOSS — STATEMENT 17

ACTIVITY NAME	TIN	AMOUNT
LBF PROPERTIES LLC	46-4361795	3,143.
FISHER MCCLELLAN REAL ESTATE LLC	81-2266206	20,853.
FISHER AUCTION CO	59-2342559	123.
FISHER AUCTIONS LLC	263-71-7283	41,290.
LAMAR FISHER	263-71-7283	789.
110 PROPERTY LLC	47-2180771	-1,281.
18 S. FEDERAL LLC	83-2844577	-4,309.

FORM 8960 — TRADE OR BUSINESS INCOME — STATEMENT 18

FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC B	-2,341.
110 PROPERTY LLC	1,281.
LBF PROPERTIES LLC	-3,143.
FISHER MCCLELLAN REAL ESTATE LLC	-20,853.
FISHER AUCTION CO	-1,203.
18 S. FEDERAL LLC	4,309.
AMOUNT TO FORM 8960, LINE 4B	-21,950.

FORM 8960 — OTHER MODIFICATIONS TO INVESTMENT INCOME — STATEMENT 19

GINGER ECKERT ROBERTS ESTATE	-7,826.
AMOUNT TO FORM 8960, LINE 7	-7,826.

2019 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - LAMAR P. & SUZAN P. FISHER

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	BUILDING - E. ATLANTIC	08 23 12	SL	39.00	17	246,772.			246,772.	40,335.		6,327.
2	LAND - E. ATLANTIC	08 23 12	L			51,248.			51,248.			0.
3	LAND - S.E. 5TH TERRACE	08 23 12	L			65,842.			65,842.			0.
4	BUILDING IMPROVEMENTS	12 01 12	SL	39.00	17	5,366.			5,366.	834.		138.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	17	750.		375.	375.	178.		22.
6	FIXTURES	12 01 12	200DB	7.00	17	650.		325.	325.	300.		25.
7	PARTITIONS	12 01 12	150DB	15.00	17	12,544.		6,272.	6,272.	2,985.		370.
	TOTAL SCH E DEPRECIATION					383,172.		6,972.	376,200.	44,632.		6,882.

928102 04-01-19

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

- NEXT YEAR FEDERAL - LAMAR P. & SUZAN P. FISHER

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
1	BUILDING - E. ATLANTIC	08 23 12	SL	39.00	246,772.		246,772.	46,662.	6,327.
	AMT DEPRECIATION		SL	39.00				46,662.	6,327.
2	LAND - E. ATLANTIC	08 23 12	L		51,248.		51,248.	0.	0.
3	LAND - S.E. 5TH TERRACE	08 23 12	L		65,842.		65,842.	0.	0.
4	BUILDING IMPROVEMENTS	12 01 12	SL	39.00	5,366.		5,366.	972.	138.
	AMT DEPRECIATION		SL	39.00				972.	138.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	750.	375.	375.	200.	22.
	AMT DEPRECIATION		150DB	15.00				200.	22.
6	FIXTURES	12 01 12	200DB	7.00	650.	325.	325.	325.	0.
	AMT DEPRECIATION		200DB	7.00				325.	0.
7	PARTITIONS	12 01 12	150DB	15.00	12,544.	6,272.	6,272.	3,355.	370.
	AMT DEPRECIATION		150DB	15.00				3,355.	370.
	TOTAL SCH E DEPRECIATION				383,172.	6,972.	376,200.	51,514.	6,857.
	TOTAL SCH E AMT DEPRECIATION							51,514.	6,857.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

POSITIONS: Product Type by Product View

As of 12:23 PM EDT, 05/29/2020

LAMAR P. FISHER

Custom Group: 8 Wealth Mgmt
Primary Account: [redacted]
Previous Close Assets: $852,479.47

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

Morgan Stanley

POSITIONS: 42

CASH, MMF AND BDP | POSITIONS 2 | $6,416.23

Account No.	Symbol/CUSIP	Security Description	Market Value ($)	Accrued Int ($)	YTD Int. Paid	YTD Tax Withheld	APY
[redacted]	BDPS	MORGAN STANLEY BANK N.A.	323.43	0.01	0.09	0.00	0.01
	BDPS	MORGAN STANLEY BANK N.A.	624.12	-	0.03	0.00	0.01
Position Total	**BDPS**	**MORGAN STANLEY BANK N.A.**	**947.55**	**0.01**	**0.12**	**0.00**	**0.01**
[redacted]	BDPS	MORGAN STANLEY PRIVATE BANK NA	5,468.68	0.04	0.34	0.00	0.01
Total Cash, MMF and BDP			**$6,416.23**	**$0.05**	**$0.46**	**$0.00**	

Wealth Mgmt. Net Cash $6,416.23

EXCHANGE-TRADED / CLOSED-END FUNDS / OPTIONS | POSITIONS 5 | $64,604.78

Account No.	Symbol/CUSIP	Security Description	Quantity	Price ($)	Market Value ($)	Total Adjusted Cost ($)	Div Re/ CG Re
[redacted]	EWJ	ISHARES INC MSCI JAPAN ETF	109.000	54.970	5,991.73	6,769.63	C/C
	IEFA	ISHARES CORE MSCI EAFE ETF	407.000	55.640	22,645.48	25,189.15	C/C
	IEMG	ISHARES CORE MSCI EMERGING	202.000	44.480	8,984.96	10,740.51	C/C
	IWD	ISHARES RUSSELL 1000 VALUE ETF	134.000	112.890	15,127.26	16,092.34	C/C
	IWF	ISHARES RUSSELL 1000 GRW ETF	65.000	182.390	11,855.35	8,541.05	C/C
Total Exchange-Traded / Closed-End Funds / Options					**$64,604.78**	**$67,332.68**	

MUTUAL FUNDS | POSITIONS 32 | $601,098.77

Account No.	Symbol/CUSIP	Security Description	Quantity	Price ($)	Market Value ($)	Total Adjusted Cost ($)	Net Value Incr/Decr ($)	Div Re/ CG Re
[redacted]	AHLYX	AMER BEACON AHL MNGD FUT STR Y	1,215.006	10.660	12,951.96	12,521.83	1,169.90	C/C
	AMBFX	AMERICAN BALANCED F2	512.080	27.670	14,169.25	14,582.96	16.66	C/C
	ABNFX	AMERICAN BD FD OF AMERICA F2	638.808	13.860	8,853.88	8,457.82	641.85	C/C
	CAIFX	AMERICAN CAP INC BUILDER F2	406.670	56.860	23,123.26	25,261.94	-1,495.49	C/C
	MFAFX	AMERICAN FUNDS MORTGAGE F2	412.124	10.530	4,339.67	4,187.11	241.21	C/C
	GBLFX	AMERICAN GLOBAL BALANCED F2	145.772	32.540	4,743.42	4,838.95	-55.35	C/C
	AMEFX	AMERICAN INC FD OF AMERICA F2	1,112.505	20.970	23,329.23	25,625.93	-1,386.48	C/C
	BFIGX	AMERICAN INFL LNKD BD F2	417.641	10.720	4,477.11	4,138.58	397.46	C/C
	AMRFX	AMERICAN MUTUAL F2	120.797	39.640	4,788.39	5,195.88	-226.36	C/C
	GVTFX	AMERICAN US GOVERNMENT SEC F-2	290.937	14.850	4,320.41	4,061.31	357.61	C/C
	BDMIX	BLACKROCK GLB LONG SHORT EQ I	542.066	11.630	6,304.23	6,675.95	9.98	C/C
	BGCIX	BLACKROCK GLOBAL L/S CREDIT I	1,875.631	9.530	17,874.76	19,493.94	204.09	C/C
	BFMSX	BLACKROCK LOW DUR BD INV INST	7,075.773	9.570	67,715.15	68,065.95	3,793.19	C/C
	BXMIX	BLACKSTONE ALT MULT-STRAT INST	4,064.934	9.510	38,657.52	44,369.92	-2,927.09	C/C
	CEMIX	CAUSEWAY EMERGING MKTS INST	1,549.711	10.870	16,845.36	21,132.46	-2,695.89	C/C
	CCCNX	CTR COAST BRKFLD MDSTRM FOC Y	5,409.176	3.340	18,066.65	39,278.21	-13,723.93	C/C
	EIBIX	E V INCOME FUND OF BOSTON I	2,191.677	5.240	11,484.39	12,716.12	1,611.37	C/C
	HLMIX	HARDING LOEVNER INTL EQTY INST	1,566.648	21.310	33,385.27	35,411.29	-144.79	C/C
	HFMIX	HARTFORD MIDCAP I	197.958	29.440	5,827.88	5,926.72	1,430.25	C/C
	ARGYX	INVESCO GLB REAL ESTATE Y	2,015.066	9.630	19,405.09	26,709.94	-2,826.94	C/C
	GOGIX	JOHN HANCOCK INTL GROWTH I	841.693	27.500	23,146.56	24,455.57	-570.74	C/C
	JVASX	JPMORGAN VALUE ADVANTAGE I	389.168	29.860	11,620.56	13,489.50	186.72	C/C

M = Position purchased on Margin, S = Short Position, E = External Account, C = Reinvest None, R = Reinvest, P = Reinvest Principal (UIT's), I = Reinvest Income (UIT's), RTH = Recommend to Hold, O = Open Order, SK = Position held in Safekeeping, DIV = For debt securities that pay dividends (identified as "Pays Div"), accrued interest represents accrued expected dividends. Unit and Total Cost include these accrued dividends, but Market Value does not, so Unrealized Gain/(Loss) may be understated.

MUTUAL FUNDS (CONTINUED)

Account No.	Symbol/CUSIP	Security Description	Quantity	Price ($)	Market Value ($)	Total Adjusted Cost ($)	Net Value Incr/Decr ($)	Div Re/ CG Re
[redacted]	LSGRX	LOOMIS GROWTH Y	485.729	19.180	9,316.28	7,398.98	3,184.31	C/C
	MWTIX	METROPOLITAN WEST TOT RET BD I	4,840.114	11.400	55,177.30	51,591.75	8,538.96	C/C
	NINLX	NEUBERGER INTRINSIC VALUE INST	1,185.119	13.360	15,833.19	19,328.33	-1,020.58	C/C
	OAYIX	OAKMARK INTERNATIONAL ADVISOR	1,380.726	18.240	25,184.44	37,303.47	-6,780.41	C/C
	PFBPX	PIMCO INTL BD USD HEDGED I2	559.545	10.730	6,003.92	5,965.13	665.89	C/C
	PTSPX	PIMCO SHORT TERM I2	4,434.846	9.710	43,062.35	43,678.93	1,721.34	C/C
	PREMX	T ROWE PRICE EMRG MKTS BD	536.404	10.320	5,535.69	6,273.97	-407.15	C/C
	PRDSX	T ROWE PRICE QM US SM CP GR EQ	164.333	37.340	6,136.19	5,483.50	1,173.76	C/C
	WFMIX	WELLS FARGO SPECIAL MDCP VL I	159.343	34.470	5,492.55	6,114.41	470.85	C/C
	WACPX	WESTERN ASSET CORE PLUS BD I	4,442.081	12.140	53,926.86	49,880.98	7,687.25	C/C
Total Mutual Funds					**$601,098.77**	**$659,617.33**	**-$758.55**	

UNIT INVESTMENT TRUSTS | POSITIONS 2 | $11,192.42

Account No.	Symbol/CUSIP	Security Description	Quantity	Price ($)	Market Value ($)	Total Adjusted Cost ($)	Div Re/ CG Re
[redacted]	MSSMA1	UNIT MORGAN STANLEY SECOND MACHINE AGE 1	459.000	11.755	5,395.75	4,986.16	C/-
	MSSNF1	UNIT MORGAN STANLEY SEEKING THE NEXT FAANGS 1	526.000	11.020	5,796.67	4,996.42	C/-
Total Unit Investment Trusts					**$11,192.42**	**$9,982.58**	

ANNUITIES / INSURANCE | POSITIONS 1 | $168,639.39

Account No.	NAME	Net Invested Premium($)	Fund Name	Fixed Rate	Gross Accumulated Value ($)	% Of Portfolio
[redacted]	VISION BASIC Policy #: [redacted] Issue Date: 09/19/2011 Value as of: 05/27/2020 Carrier: ALLIANZ LIFE	150,000.00	AZL BALANCED INDEX STRATEGY	0.00	34,875.92	4.09
			AZL MODERATE INDEX STRATEGY	0.00	17,799.09	2.09
			BLACKROCK GLOBAL ALLOCATION	0.00	35,697.04	4.19
			PIMCO VIT ALL ASSET PORTFOLIO	0.00	17,145.76	2.01
			PIMCO VIT DYNAMIC BOND	0.00	31,069.70	3.65
			PIMCO VIT TOTAL RETURN	0.00	32,051.88	3.76
Sub-Total					**168,639.39**	**19.79**
Total Annuities / Insurance					**$168,639.39**	**19.79**

Cash, MMF and Deposits- Bank deposits are held at (1) Morgan Stanley Bank, N.A. and/or Morgan Stanley Private Bank, National Association, affiliates of Morgan Stanley Smith Barney, LLC, or (2) or Citibank, N.A., each FDIC members. Deposits are eligible for FDIC insurance up to applicable limits and in accordance with FDIC rules.
Fixed Income- Bond prices are typically updated on a daily basis through an overnight batch feed, therefore prices do not reflect current intra-day values. Prices displayed in the official account statement may differ from the prices utilized in this material due to, among other things, the use of different reporting methods, date of the report, rounding, delays, market conditions and interruptions. For floating rate securities, the accrued interest is an estimate based on the current floating coupon rate and may not reflect historic rates within the accrual period.
Certificates of Deposit- CDs are insured by the FDIC, an independent agency of the U.S. Government, up to a maximum amount of $250,000 (including principal and accrued interest) for all deposits held in the same insurable capacity (e.g. individual account, joint account, IRA etc.) per CD depository. Investors are responsible for monitoring the total amount held with each CD depository. All deposits at a single depository held in the same insurable capacity will be aggregated for purposes of the $250,000 federal deposit insurance limit, including deposits (such as bank accounts) maintained directly with the depository and CDs of the depository held through Morgan Stanley Smith Barney LLC. A secondary market in CDs may be limited. CDs sold prior to maturity are subject to market risk and therefore investors may receive more or less than the amount invested or the face value. Callable CDs are callable at the sole discretion of the issuer. For more information about FDIC insurance, please visit the FDIC website at www.fdic.gov.
Mutual Funds– Mutual Funds are typically priced daily. The price provided is the previous business day's closing price. The amount of Net Value Increase/ (Decrease) compares your Total Purchases (all purchases less Dividend Re-Investments) with the Market Value of all shares you hold of the fund. This calculation is of informational purposes only, does not reflect your total unrealized gain or loss and should not be used for tax purposes.Please note that we are not able to identify the mutual fund position as Margin "M" if the position balance is made up of shares that are new (less than 30 days old).
Unit Investment Trusts– Unit Investment Securities are typically priced daily. The price provided is the previous day's closing price.
Alternative Investments- Your interests in Alternative Investments may not be held at Morgan Stanley Smith Barney LLC, but may have been purchased through Morgan Stanley Smith Barney LLC, and are not covered by SIPC. The information