FORM 6 — FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS — 2020

FOR OFFICE USE ONLY:

PROCESSED

CONFIDENTIAL

********AUTO**ALL FOR AADC 320 T1 P1 124 12

BRIAN LAMB
SHERIFF
Lafayette County
Elected Constitutional Officer
PO BOX 227
MAYO FL 32066-0227

FLORIDA
COMMISSION ON ETHICS
JUN 21 2021
RECEIVED

ID CODE
ID NO. 226068
CONF. CODE C
Lamb, Brian

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, 2020 or a more current date. [Note: Net worth is not calculated by subtracting your *reported* liabilities from your *reported* assets, so please see the instructions on page 3.]

My net worth as of December, 20 20 was $ 584,018.79.

PART B -- ASSETS

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

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

The aggregate value of my household goods and personal effects (described above) is $ 40,000

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)	VALUE OF ASSET
Home and 8.5 acre lot [redacted] (160,350), [redacted] (34,100)	194,450.00
TD Ameritrade (143,063.81), Edward Jones (72,351.85), First Federal (45,434.90), FL Prepaid (20,218.23)	281,068.79
2018 Equinox (22,000), 2005 Chevrolet Silverado (7,000), 2005 Ford F-250 (8,750)	37,750.00
1998 Pro-Line Boat (3,000), 544H John Deer Wheelloader (25,000), 2004 Chevrolet Silverado (2,750)	30,750.00

PART C -- LIABILITIES

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

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
N/A	

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
N/A	

(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 2020 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 2020 federal income tax return and all W2's, schedules, and attachments.
[If you check this box and attach a copy of your 2020 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
Lafayette County Sheriffs Office	P.O. Box 227 Mayo, FL 32066	104,333.26

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
N/A			

PART E -- INTERESTS IN SPECIFIED BUSINESSES [Instructions on page 6]

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2	BUSINESS ENTITY # 3
NAME OF BUSINESS ENTITY	N/A		
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

This section applies only to officers required to complete annual ethics training pursuant to section 112.3142, F.S. [See instructions p. 6]

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

OATH

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

Brian M. Lamb
SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

STATE OF FLORIDA
COUNTY OF Lafayette

Sworn to (or affirmed) and subscribed before me by means of ☑ physical presence or ☐ online notarization, this 16th day of June, 2021 by Charles B. Hewett, Jr.

(Signature of Notary Public--State of Florida) Charles B. Hewett, Jr.

CHARLES B. HEWETT, JR.
Commission # HH 050076
Expires February 1, 2025
Bonded Thru Troy Fain Insurance 800-385-7019

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

U.S. Individual Income Tax Return

2020 OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

— YOUR COPY —

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

If you checked the MFS box, enter the name of your 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
BRIAN N	LAMB	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
[redacted]	LAMB	[redacted]

Home address (number and street). If you have a P.O. box, see instructions. [redacted] Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below. [redacted] State ZIP code

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

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No

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, 1956 ☐ Are blind Spouse: ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ ☐

(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
[redacted]	LAMB	[redacted]	SON	☐	☐
[redacted]	LAMB	[redacted]	SON	☐	☐
				☐	☐
				☐	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	33,126
2a	Tax-exempt interest	2a		b Taxable interest	2b	4,137
3a	Qualified dividends	3a	3,326	b Ordinary dividends	3b	4,154
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a		b Taxable amount	5b	
6a	Social security benefits	6a		b Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				7	-3,000
8	Other income from Schedule 1, line 9				8	8,694
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**				9	190,933
10	Adjustments to income:					
a	From Schedule 1, line 22	10a	2,[illegible]			
b	Charitable contributions if you take the standard deduction. See instructions	10b	[illegible]00			
c	Add lines 10a and 10b. These are your **total adjustments to income**				10c	2,156
11	Subtract line 10c from line 9. This is your **adjusted gross income**				11	188,777
12	**Standard deduction or itemized deductions** (from Schedule A)				12	24,800
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A				13	61
14	Add lines 12 and 13				14	24,861
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	163,916

Standard Deduction for— • Single or Married filing separately, $12,400 • Married filing jointly or Qualifying widow(er), $24,800 • Head of household, $18,650 • If you checked any box under Standard Deduction, see instructions.

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

BCA

Form 1040 (2020)

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	27,255
17	Amount from Schedule 2, line 3		17	
18	Add lines 16 and 17		18	27,255
19	Child tax credit or credit for other dependents		19	2,500
20	Amount from Schedule 3, line 7		20	
21	Add lines 19 and 20		21	2,500
22	Subtract line 21 from line 18. If zero or less, enter -0-		22	24,755
23	Other taxes, including self-employment tax, from Schedule 2, line 10		23	
24	Add lines 22 and 23. This is your **total tax**		24	24,755
25	Federal income tax withheld from:			
a	Form(s) W-2	25a 27,384		
b	Form(s) 1099	25b		
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c		25d	27,384
26	2020 estimated tax payments and amount applied from 2019 return		26	
27	Earned income credit (EIC)	27		
28	Additional child tax credit. Attach Schedule 8812	28		
29	American opportunity credit from Form 8863, line 8	29		
30	Recovery rebate credit. See instructions	30 24		
31	Amount from Schedule 3, line 13	31 41		
32	Add lines 27 through 31. These are your **total other payments and refundable credits**		32	65
33	Add lines 25d, 26, and 32. These are your **total payments**		33	27,449
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	2,694
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐		35a	2,694
b	Routing number [redacted]	c Type: ☒ Checking ☐ Savings		
d	Account number [redacted]			
36	Amount of line 34 you want **applied to your 2021 estimated tax**	36		
37	Subtract line 33 from line 24. This is the **amount you owe**		37	
	Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.			
38	Estimated tax penalty (see instructions)	38		

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

Refund
Direct deposit? See instructions.

Amount You Owe
For details on how to pay, see instructions.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☐ Yes. Complete below ☒ No

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
		SHERIFF	
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.) ▶
		PHARMACIST	
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if
KENNETH J LEE JR CPA	KENNETH J LEE JR CPA	4/16/21	P01216167	☒ Self-employed
Firm's name ▶ KENNETH J LEE JR CPA			Phone no. [redacted]	
Firm's address ▶ PO BOX 86 MC ALPIN FL 32062-			Firm's EIN ▶	

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

SCHEDULE 1
(Form 1040)
Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2020
Attachment Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
BRIAN N [redacted] LAMB

Your social security number
[redacted]

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	2,730
7	Unemployment compensation	7	
8	Other income. List type and amount ▶SEE STATEMENT	8	36
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	2,766

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your **adjustments to income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a RFST. 2,056.	22	2,056

For Paperwork Reduction Act Notice, see your tax return instructions.
BCA
Schedule 1 (Form 1040) 2020

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2020

Attachment Sequence No. 03

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

BRIAN N & [redacted] LAMB

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 on Form 1040, 1040-SR, or 1040-NR, line 20		7

Part II Other Payments and Refundable Credits

8	Net premium tax credit. Attach Form 8962			8
9	Amount paid with request for extension to file (see instructions)			9
10	Excess social security and tier 1 RRTA tax withheld			10
11	Credit for federal tax on fuels. Attach Form 4136			11
12	Other payments or refundable credits:			
a	Form 2439	12a	41	
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202	12b		
c	Health coverage tax credit from Form 8885	12c		
d	Other:	12d		
e	Deferral for certain Schedule H or SE filers (see instructions)	12e		
f	Add lines 12a through 12e			12f 41
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			13 41

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

Schedule 3 (Form 1040) 2020

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2020

Attachment Sequence No. 08

Name(s) shown on return

BRIAN N & [redacted] LAMB

Your social security number

[redacted]

Part I Interest

(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)

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

		Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶ FIRST FEDERAL AMERITRADE FROM SCHEDULES K-1	12 4,055 70
2	Add the amounts on line 1	4,137
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶	4,137

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

Part II Ordinary Dividends

(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)

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

		Amount
5	List name of payer ▶ AMERITRADE FROM SCHEDULES K-1	4,564 100
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶	4,664

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 2020, 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 2020, 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		

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

Schedule B (Form 1040) 2020

SCHEDULE D (Form 1040)

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

2020

Attachment Sequence No. 12

Name(s) shown on return

BRIAN N & [redacted] LAMB

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

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

See instructions for how to figure the amounts to enter on the lines below.
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	11,500	11,426		74
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	3,952	19,511		-15,559
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	1,000
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13 Capital gain distributions. See the instructions	13	332
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(5,117)
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back	15	-19,244

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

Schedule D (Form 1040) 2020

Part III Summary

16 Combine lines 7 and 15 and enter the result . . . . . 16 -23,224

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. 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, 1040-SR, or 1040-NR, line 7. 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 and are you not filing Form 4952?

☐ Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. **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, 1040-SR, or 1040-NR, line 7, the **smaller** of:

- The loss on line 16; or
- ($3,000), or if married filing separately, ($1,500)

} 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, 1040-SR, or 1040-NR, line 3a?

☒ Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16.

☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

BRIAN N S [redacted] LAMB

Social security number or taxpayer identification number [redacted]

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- ☒ (E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
- ☐ (F) Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
INTELSAT	VA/RI/OUS	04/15/2020	575	6,494			[illegible]9
PREFERRED PLUS	05/06/2013	03/13/2020	3,377	13,017			[illegible],310
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶			3,952	19,511			[illegible]

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

US Schedule D — Schedule D Tax Worksheet — 2020

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

1	Taxable income from Form 1040 or Form 1040-NR, line 15, or from the Foreign Earned Income Tax Worksheet			163,216
2	Qualified dividends	3,326		
3	Line 4g of Form 4952			
4	Line 4e of Form 4952			
5	Subtract line 4 from line 3			
6	Subtract line 5 from line 2. If -0- or less, enter -0-		3,326	
7	Smaller of line 15 or line 16 of Schedule D			
8	Smaller of line 3 or line 4			
9	Subtract line 8 from line 7. If -0- or less, enter -0-			
10	Add lines 6 and 9			3,326
11	Add lines 18 and 19 of Schedule D			
12	Smaller of line 9 or line 11			
13	Subtract line 12 from line 10. If -0- or less, -0-			
14	Subtract line 13 from line 1. If -0- or less, -0-			159,890
15	Applicable amount based on filing status	80,000		
16	Smaller of line 1 or line 15			80,000
17	Smaller of line 14 or line16			
18	Subtract line 10 from line 1. If -0- or less, -0-	159,890		
19	Smaller of line 1 or applicable amount based on filing status	163,216		
20	Smaller of line 14 or 19	159,890		
21	Larger of line 18 or line 20			159,890
22	Subtract line 17 from line 16. This line is taxed at 0%			

If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44.
Otherwise, go to line 23.

23	Smaller of line 1 or line 13	3,326		
24	Amount from line 22			
25	Subtract line 24 from line 23	3,326		
26	Applicable amount based on filing status	441,450		
27	Smaller of line 1 or line 26	163,216		
28	Add lines 21 and 22	159,890		
29	Subtract line 28 from line 27. If -0- or less, -0-	3,326		
30	Smaller of line 25 or line 29			3,326
31	Multiply line 30 by 15%			499
32	Add lines 24 and 30	3,326		

If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44.
Otherwise, go to line 33.

33	Subtract line 32 from line 23			
34	Multiply line 33 by 20%			

If Schedule D, line 19, is zero, skip lines 35 through 40 and go to line 41.
Otherwise, go to line 35.

35	Smaller of line 5 above or Schedule D, line 19			
36	Add lines 16 and 21			
37	Amount from line 1			
38	Subtract line 37 from line 36. If -0- or less, -0-			
39	Subtract line 38 from line 35. If -0- or less, -0-			
40	Multiply line 39 by 25%			

If Schedule D, line 18, is zero, skip lines 41 through 43 and go to line 44.
Otherwise, go to line 41.

41	Add lines 21, 22, 30, 33 and 39			
42	Subtract line 41 from line 1			
43	Multiply line 42 by 28%			
44	Tax on line 1 amount			
45	Add lines 31, 34, 40, 43, and 44			
46	Tax on line 1 amount			
47	**Tax on all taxable income.** Smaller of lines 45 or 46			

© 20[redacted] Tax Systems, Inc. and/or its affiliates and licensors. All rights reserved.

US Schedule D — Worksheet for Capital Loss Carryovers or Sale of Your Home

Name: BRIAN N & [redacted] LAMB

SSN: [redacted]

Capital Loss Carryovers from This Year to Next Year

1	Amount from Form 1040 or Form 1040-NR, line 15	
2	Loss shown on Schedule D, line 21 as a positive amount	
3	Combine lines 1 and 2. If -0- or less, enter -0-	
4	Smaller of line 2 or line 3	
5	Loss shown on Schedule D, line 7 as a positive amount	
6	Gain, if any, shown on Schedule D, line 15	
7	Add lines 4 and 6	
8	**Short-term capital loss carryover.** Subtract line 7 from line 5. If -0- or less, enter -0-	
9	Loss shown on Schedule D, line 15 as a positive amount	
10	Gain, if any, shown on Schedule D, line 7	
11	Subtract line 3 from line 4. If -0- or less, enter -0-	3,00
12	Add lines 10 and 11	
13	**Long-term capital loss carryover.** Subtract line 12 from line 9. If -0- or less, enter -0-	

Sale of Your Home

1	Date main home was sold: _____ Acquisition date: _____	
2	If Form 8824 is also needed for this sale, check here	☐
3	If any part of the main home was ever rented out or used for business, see instructions. If part of the sale is a sale of business property, report the business portion using a depreciation wkst, and report person	
4	Selling price of home	
5	Selling expenses	
6	Amount realized	
7	Adjusted basis of home sold	
8	Gain on the sale. If -0- or less, enter -0	
9	Depreciation claimed on property after 05/06/1997	
10	Subtract line 9 from line 8. If -0- or less, enter -0-	
11	Aggregate number of days of nonqualified use after 12/31/2008	
12	Number of days the taxpayer owned the property	
13	Divide the amount on line 11 by the amount on line 12	
14	Gain allocated to nonqualified use	
15	Gain eligible for exclusion	
16a	Did you (and your spouse if filing a joint return) own and occupy the property as your main home for a total of at least 2 years of the 5 year period before the sale?	☐ Yes ☐ No
b	If "No," did you sell the home due to a change in place of employment, health or other unforeseen circumstances?	☐ Yes ☐ No
c	If you are an unmarried surviving spouse, the sale occurred no later than 2 years after the date of the other spouse's death, the ownership and use requirements for joint filers were met immediately before the date of such death, and there was no sale or exchange of a main home by either spouse which qualifies for the exclusion during the 2-year period ending on the date of the other spouse's death, check here	☐ Yes
17	Exclusion	
18	Smaller of line 15 or line 17. If you are reporting the sale on the installment method, enter this amount on Form 6252, line 15	
19	Taxable gain. You must enter this amount on Schedule D or Form 6252. This gain is to be considered: ☐ short-term ☐ long-term.	
20	Transferred to Form 4797, Part III	

Information for Separate State Returns - Default is to the Taxpayer

		Federal	Spouse	Joint
1	Short-term			
2	Short-term loss based on joint return			
3	Long-term	-19,904	-19,904	
4	Long-term loss based on joint return	3,000	3,00	
5	Schedule D result (line 16 or line 21)	-3,000	-3,000	
6	Section 1202 exclusion			
7	Long-term loss carryover	16,904	[redacted]	

© [redacted] Systems, Inc. and/or its affiliates and licensors. All rights reserved

Name(s) shown on return. Do not enter name and social security number if shown on other side. Your social security number

BRIAN N & [redacted] LAMB

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

	(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	OAKTREE CAPITAL GROUP	P	☐	[redacted]	☐	☐
B			☐		☐	☐
C			☐			
D			☐			

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a	Totals				
b	Totals				
30	Add columns (h) and (k) of line 29a				30
31	Add columns (g), (i), and (j) of line 29b				31 ( )
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31.				32

Part III Income or Loss From Estates and Trusts

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

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a	Totals			
b	Totals			
35	Add columns (d) and (f) of line 34a			35
36	Add columns (c) and (e) of line 34b			36 ( )
37	Estate and trust income or (loss). Combine lines 35 and 36.			37

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

	(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
38					
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below. 40

41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 41

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 AD; 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 1065, 1065-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules 43

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074
2020
Attachment Sequence No. 14

Name of proprietor: BRIAN N LAMB

Social security number (SSN): [redacted]

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

E Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on passive losses. [ ] Yes [ ] No

F Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions [ ] Yes [ ] No

G If "Yes," did you or will you file required Form(s) 1099? [ ] Yes [ ] No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III)

1a	Sales of livestock and other resale items (see instructions)	1a		
b	Cost or other basis of livestock or other items reported on line 1a	1b		
c	Subtract line 1b from line 1a			1c
2	Sales of livestock, produce, grains, and other products you raised			2
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount 3b
4a	Agricultural program payments (see instructions)	4a		4b Taxable amount 4b
5a	Commodity Credit Corporation (CCC) loans reported under election			5a
b	CCC loans forfeited	5b		5c Taxable amount 5c
6	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2020	6a		6b Taxable amount 6b
c	If election to defer to 2021 is attached, check here ▶ [ ]			6d Amount deferred from 2019 6d
7	Custom hire (machine work) income			7
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions			9

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

10	Car and truck expenses (see instructions). Also attach Form 4562	10		23	Pension and profit-sharing plans 23
11	Chemicals	11		24	Rent or lease (see instructions):
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment 24a
13	Custom hire (machine work)	13		b	Other (land, animals, etc.) 24b
14	Depreciation and section 179 expense (see instructions)	14	3,656	25	Repairs and maintenance 25
15	Employee benefit programs other than on line 23	15		26	Seeds and plants 26
16	Feed	16		27	Storage and warehousing 27
17	Fertilizer and lime	17		28	Supplies 28
18	Freight and trucking	18		29	Taxes 29
19	Gasoline, fuel, and oil	19		30	Utilities 30
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine 31
	Interest (see instructions):			32	Other expenses (specify):
21a	Mortgage (paid to banks, etc.)	21a		a	TAX PREPARATION 32a
b	Other	21b		b	32b
22	Labor hired (less employment credits)	22		c	32c
				d	32d
				e	32e
				f	AMORTIZATION 32f
33	Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions				33
34	Net farm profit or (loss). Subtract line 33 from line 9				34

If a profit, stop here and see instructions for where to report. If a loss, complete line 35 and check the box on line 36.

35 Check the box that describes your investment in this activity and see instructions for where to report your loss.
a [ ] All investment is at risk. b [ ] Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11346J Schedule F (Form 1040) 2020

BC

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. [illegible]

2020

Attachment Sequence No. 52

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

[redacted] LAMB

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 2020. See instructions . . . ▶ ☐ Self-only ☑ Family

2 HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . 2 [illegible]

3 If you were under age 55 at the end of 2020 and, on the first day of every month during 2020, you were, or were considered, an eligible individual with the **same** coverage, enter $3,550 ($7,100 for family coverage). **All others,** see the instructions for the amount to enter . . . 3 7,100

4 Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853 lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs . . . 4 4,200

5 Subtract line 4 from line 3. If zero or less, enter -0- . . . 5 2,900

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 2020, see the instructions for the amount to enter . . . 6

7 If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions . . . 7

8 Add lines 6 and 7 . . . 8

9 Employer contributions made to your HSAs for 2020 . . . 9 2,000

10 Qualified HSA funding distributions . . . 10

11 Add lines 9 and 10 . . . 11

12 Subtract line 11 from line 8. If zero or less, enter -0- . . . 12 900

13 HSA deduction. Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040), line 12 . . . 13

Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.

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 2020 from all HSAs (see instructions) . . . 14a 531

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

15 Qualified medical expenses paid using HSA distributions (see instructions) . . . 15

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), Part I, line 8, and enter "HSA" and the amount on the dotted line . . . 16

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), Part II, line 8, check box c and enter "HSA" and the amount on the dotted line to the left . . . 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 had HSAs, complete a separate Part III for each spouse.

18 [illegible] . . . 18

19 [illegible] funding distribution . . . 19

20 [illegible] lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line . . . 20

21 Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8, check box c and enter "HDHP" and the amount on the dotted line . . . 21 0

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. [illegible]

2020

Attachment Sequence No. 55

Name(s) shown on return

BRIAN N & [redacted] LAMB

Your taxpayer identification number [redacted]

Note. *You can claim the qualified business income deduction* **only** *if you have qualified business income from a qualified trade or business, qualified real estate investment trust dividends, publicly traded partnership income, or qualified cooperative dividends passed through from an agricultural or horticultural cooperative. See instructions.*

Use this form if your taxable income, before your qualified business income deduction, is at or below $163,300 ($326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	[illegible] PRODUCTS	[redacted]	[illegible]
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-3,73[illegible]	
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		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	307	
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	30[illegible]	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9 [illegible]
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10 [illegible]
11	Taxable income before qualified business income deduction	11	163,37[illegible]	
12	Net capital gain (see instructions)	12	3,32[illegible]	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	160,45[illegible]	
14	Income limitation. Multiply line 13 by 20% (0.20)			14 32,090
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 [illegible]
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16 [illegible]
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17 [illegible]

Form **8867**

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

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

▶ **To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS**

▶ **Go to *www.irs.gov/Form8867* for instructions and the latest information.**

OMB No. 1545-0074

2020

Attachment Sequence No. 70

Taxpayer name(s) shown on return

BRIAN N & [redacted] LAMB

Taxpayer identification number

[redacted]

Enter preparer's name and PTIN

KENNETH LEE JR CPA P01216207

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts IV for the benefit(s) claimed (check all that apply). ☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

		Yes	No	N/A
1	Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you?	☒	☐	☐
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☒	☐	☐
4a	Does any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	☐
b	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	☒
5	Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	☒
	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	☒	☐	☐
	List those documents provided by the taxpayer, if any, that you relied on:			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if the return is selected for audit?	☒	☐	☐
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☒	☐	☐
a	Did you complete the required recertification Form 8862?	☐	☐	☒
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

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

		Yes	No	N/A
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? **(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)**	☐	☐	
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	

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

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

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

		Yes	No	N/A
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐	

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

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

Part VI Eligibility Certification

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

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

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

c. Submit this Form 8867 in the manner required; **and**

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

(1) A copy of this Form 8867.

(2) The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.

(3) Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

(4) A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.

(5) A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

▶ **If you have not complied with all due diligence requirements, you may have to pay a $540 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

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

OMB No. 1545-0172

2020

Attachment Sequence No. 179

Name(s) shown on return	Business or activity to which this form relates	Identifying number
BRIAN N & [redacted] LAMB	SCHEDULE F	[redacted]

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1
2	Total cost of section 179 property placed in service (see instructions)	2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12 ▶	13	

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2020	17
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐	

Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

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

For Paperwork Reduction Act Notice, see separate instructions.

BCA

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:								
		0.0 %						
		0.0 %						
		0.0 %						
27 Property used 50% or less in a qualified business use:								
		0.0 %				S/L -		
		0.0 %				S/L -		
		0.0 %				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B—Information on Use of Vehicles

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

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

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

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

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

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

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

US

Recovery Rebate Credit Worksheet

2020

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

1 Can you be claimed as a dependent on another person's return?
- [X] No. Go to line 2.
- [ ] Yes. You cannot take the credit. Stop here.

2 Does your 2020 tax return include a valid social security number for you and, if filing a joint return, your spouse?
- [X] Yes. Your credit is not limited. Go to line 5
- [ ] No. If you are filing a joint return, go to line 3. If you are not filing a joint return, stop here, you cannot take the credit.

3 Was at least one of you a member of the U.S. Armed Forces at any time during 2020 and does at least one of you have a valid social security number?
- [ ] Yes. Your credit is not limited. Go to line 5.
- [ ] No. Go to line 4.

4 Does one of you have a valid social security number?
- [ ] Yes. Your credit is limited. Go to line 5.
- [ ] No. Stop here, you cannot take the credit.

5 $1,200 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4. $2,400 if married filing jointly and you answered "Yes" to question 2 or 3 . . . . . 2,400.

6 Multiply $500 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 of for whom you either checked the child tax credit box or entered an adoption taxpayer ID number . . . . . 500.

7 Add lines 5 and 6 . . . . . 2,900.

8 $600 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4. $1,200 if married filing jointly and you answered "Yes" to question 2 or 3. . . . . 600.

9 Multiply $600 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 of for whom you either checked the child tax credit box or entered an adoption taxpayer ID number . . . . . 600.

10 Add lines 8 and 9 . . . . . 1,200.

11 Amount from Form 1040, line 11 . . . . . 198,127.

12 $150,000 if married filing jointly; $112,500 if head of household; $75,000 if single, married filing separately or qualifying widow(er) . . . . . 150,000.

13 Is the amount on line 11 more than the amount on line 12?
- [ ] No. Skip line 14. The amount from line 7 is entered on line 15 and the amount from line 10 is entered on line 18.
- [X] Yes. Subtract line 12 from line 11 . . . . . 48,127.

14 Multiply line 13 by 5% . . . . . 2,406.

15 Smaller of line 7 or line 14 . . . . . 2,406.

Before entering the economic impact payments received on lines 16 and 19 below, if filing a joint return, include the spouse's payment as shown on the spouse's Notice 1444. If the economic impact payment was based on a joint return, the taxpayer and spouse are each treated as having received half of the payment.
Don't include any amount received that was later returned to IRS on lines 16 and 19.

16 Enter the amount, if any, of the economic impact payment issued (EIP 1, sent out beginning mid-April 2020) before offset for any past - due child support payment. You may refer to Notice 1444 or the taxpayer's account at IRS.gov/account for the amount to enter. . . . . 0.

Check here if there was no EIP 1 payment received at all . . . . . [ ]

17 Subtract line 16 from line 15. If line 16 is more than 15, you don't have to pay back the difference . . . . . 0.

18 Subtract line 14 from line 10 . . . . . 25.

19 Enter the amount, if any, of the second economic impact payment issued (EIP 2, sent out beginning in December 2020) before offset for any past - due child support payment. You may refer to Notice 1444-B or the taxpayer's account at IRS.gov/account for the amount to enter. . . . . 0.

Check here if there was no EIP 2 payment received at all . . . . . [X]

20 Subtract line 19 from line 18. If line 19 is more than 18, you don't have to pay back the difference . . . . . 25.

21 Recovery rebate credit . . . . . 25.

© 2020 Intuit Inc. or its affiliates and licensors. All rights reserved

[redacted]

2439 DETAIL REPORT - 2010

Payer	EIN	T/S	Undistr. Cap Gain	28% Rate	Unrecap 1250	Section 1202	Tax Paid
RMR MORTGAGE TRUST	[redacted]		196				41
			196				41

[redacted]

W-2 DETAIL REPORT - 2020

Employer	EIN	TP|SP	Gross Wages	Federal With.	FICA	Medicare	St	State Wages	State With.	Locality	Local With.
CHEEK & SCOTT DRUGS INC	[redacted]	X	89093	15469	5889	1377					
LAFAYETTE COUNTY SHERIFF	[redacted]	X	104333	11915	6838	1599					
			193426	27384	12727	2976					

[redacted]

2020 K-1 DETAIL REPORT

Entity	P/S	Current Gain/ Loss	Loss Carry Forward	Allowed Gain/ Loss	Sch. B Interest	Short Term Capital Gains	Long Term Capital Gains	Sect. 1231 Gain	Sect. 179	Rental Carryover Sch E	Rental Carryover 4797	Passive Carryover Sch E	Passive Carryover 4797	PTP Carryover Sch E	PTP Carryover 4797
OAKTREE CAPITAL	P				70										
					--										
					70										

a Employee's SSN [redacted]

1 Wages, tips, other compensation	2 Federal income tax withheld
104333.26	11915.30
OMB No. 1545-0008	**3 Social security wages**	**4 Social security tax withheld**
	110288.18	6837.86
b Employer identification number [redacted]	**5 Medicare wages and tips**	**6 Medicare tax withheld**
	110288.18	1599.21

c Employer's name, address, and ZIP code

Lafayette County Sheriff's Office
PO Box 227

Mayo FL 32066

e Employee's first name and initial	Last name	Suff.
Brian N	Lamb	

[redacted]

f Employee's address and ZIP code

d Control number	7 Social security tips	8 Allocated tips
9	**10 Dependent care benefits**	**11 Nonqualified plans**

12a		14 Other
G	2600.00	Retirement 3354.92
12b DD	10609.95	
12c		
12d		

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

15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax

18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2020 **Copy C - For EMPLOYEE'S RECORDS.**

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

a Employee's SSN [redacted]4

1 Wages, tips, other compensation	2 Federal income tax withheld
104333.26	11915.30
OMB No. 1545-0008	**3 Social security wages**	**4 Social security tax withheld**
	110288.18	6837.86
b Employer identification number [redacted]	**5 Medicare wages and tips**	**6 Medicare tax withheld**
	110288.18	1599.21

c Employer's name, address, and ZIP code

Lafayette County Sheriff's Office
PO Box 227

Mayo FL 32066

e Employee's first name and initial	Last name	Suff.
Brian N	Lamb	

[redacted]

f Employee's address and ZIP code

d Control number	7 Social security tips	8 Allocated tips
9	**10 Dependent care benefits**	**11 Nonqualified plans**

12a		14 Other
G	2600.00	Retirement 3354.92
12b DD	10609.95	
12c		
12d		

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

15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax

18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2020 Department of the Treasury-Internal Revenue Service

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

4UPPERFI ✱ NTF 0492